



City Council Work Session

Crest Hill, IL

March 27, 2023

7:00 PM

Council Chambers

1610 Plainfield Road, Crest Hill, IL 60403

Agenda

- [1.](#) One Day Liquor License Waiver
- [2.](#) Proposed Weber Crossing Residential Development
- [3.](#) Sign behind Dais Discussion
- [4.](#) Discussion regarding the move of items from the foyer
- [5.](#) Elimination of petty cash and requiring itemized receipts for all expense reimbursements
- [6.](#) Approval of the Sales Tax Incentive Rebate Calendar Year 2022 payment to Food4Less for \$44,539.76
- [7.](#) Award the external auditing services three-year contract to Wermer Rogers Doran & Ruzon LLC (WRDR)
- [8.](#) Discussion of the proposed Fiscal Year 2023~2024 budget
9. Public Comments
10. Mayor's Updates
11. Committee/Liaison Updates
12. City Administrator Updates
13. 5 ILCS 120/2(c)(1)-The appointment, employment, compensation, discipline, performance, or dismissal of specific employees of the public body or legal counsel for the public body, including hearing testimony on a complaint lodged against an employee of the public body or against legal counsel for the public body to determine its validity

The Agenda for each regular meeting and special meeting (except a meeting held in the event of a bona fide emergency, rescheduled regular meeting, or any reconvened meeting) shall be posted at the City Hall and at the location where the meeting is to be held at least forty-eight (48) hours in advance of the holding of the meeting. The City Council shall also post on its website the agenda for any regular or special meetings. The City Council may modify its agenda for any regular or special meetings. The City Council may modify its agenda before or at the meeting for which public notice is given, provided that, in no event may the City Council act upon any matters which are not posted on the agenda at least forty-eight (48) hours in advance of the time for the holding of the meeting.



Agenda Memo**Crest Hill, IL**

Meeting Date: March 27, 2023e
Submitter: Mayor Raymond R. Soliman
Department: Mayor's Office
Agenda Item: One Day Liquor License Waiver

Summary: Mr. John Hackett representing the Shorewood Kiwanis Club, is requesting a waiver of the fifty dollar-One Day Liquor License fee for a Casino Night fundraiser with dinner at the Italian Club on Saturday, April 22, 2023 from 4:00-8:30p.m.

Recommended Council Action:

Financial Impact:

Funding Source:

Budgeted Amount:

Cost:

Attachments:



City Council Agenda Memo

Crest Hill, IL

Meeting Date:	March 27, 2023
Submitter:	Maura Rigoni, AICP, Interim Planner
Department:	Community & Economic Development
Agenda Item:	Concept Review Weber Crossing-NWC Division Street and Weber Road

Summary:

Weber Crossing is in the conceptual stages of developing the balance of the 74 acres at the northwest corner of Division Street and Weber Road. This proposed development is age restricted to age 55 plus and provides a variety of land uses, including single-family residential, townhomes, and a multi-story apartment.

The Comprehensive Plan identifies this area as a mix of residential land uses. Due to the comprehensive design and variety of land uses, this project will be processed as a planned unit development. Below is a discussion of each of the individual land uses. Please note that this plan is conceptual and to be used to guide the conversation regarding land use, connectivity, and road ownership.

Streets and Connectivity

The development includes both private and public roads. The auto courts internal to the townhomes are proposed to be privately owned and maintained. The remaining streets are public.

The main connection to the site is through an extension of Randich Road, which terminates into a north/south public right-of-way that acts as a collector for all interior streets and private auto courts in the development. It should be noted that there is no connection to the property to the west. Emergency access at the southern connection of Zausa Drive is limited to emergency vehicles only.

The parking lot associated with the mid-rise building will be privately owned and utilized by those residents.

Single-Family

The proposal includes 99 single-family lots, with a typical dimension of 53'x105', for a lot size of 5,565 SF. The proposed lot size is smaller than the minimum in all residential zoning districts. The developer has indicated that these for-sale lots, which are age-restricted to age 55 plus, are designed with the presumption that this demographic does not need or require standard single-family lots to accommodate their outdoor needs.

Senior Mid-Rise Building

A three-story mid-rise building is proposed at the center of the development. This building includes 124 rental units for ages 55 plus. Clover Communities, LLC will own and maintain these apartments. This facility operates as an independent living/active adult community, not an assisted living or memory care facility.

There are 183 parking spaces (143 surface/40 garage). Amenities internal the building will be provided to the guests.

Clover Communities, LLC appeared before the City Council in the Fall of 2022 with the same business plan and residential concept.

Senior Ranch Units

A total of 100 ranch townhomes are proposed along the east and southside of the development. Like the mid-rise building, these units will be age-restricted rentals (age 55 plus). Fifty-four units have one-car garages, while the balance has two cars. The driveways have been designed to accommodate parked vehicles in addition to the parking in the garage.

Architecture

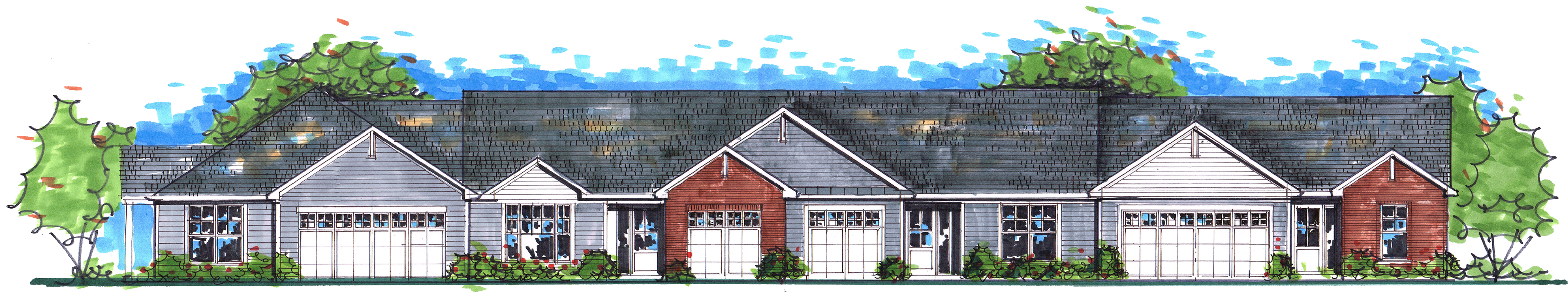
Sample architectural plans for the ranch units and the single-family homes have been provided. We will further define the design and color pallets to address monotony as we proceed.

Additional Features

Green space, cul de sac islands, and parks can be found throughout the development. Walking paths can be found throughout the perimeter of the site. A clubhouse is located in the ranch portion of the development.

An extensive zoning/engineering review has not been conducted on this site. This plan is brought forth in concept only to foster discussion on land use, general design, and connectivity.

Recommended Council Action: If the Mayor and City Council are amenable to the land use, I would ask that you authorize to work with the petitioner to move forward to prepare a site plan and associated documents.



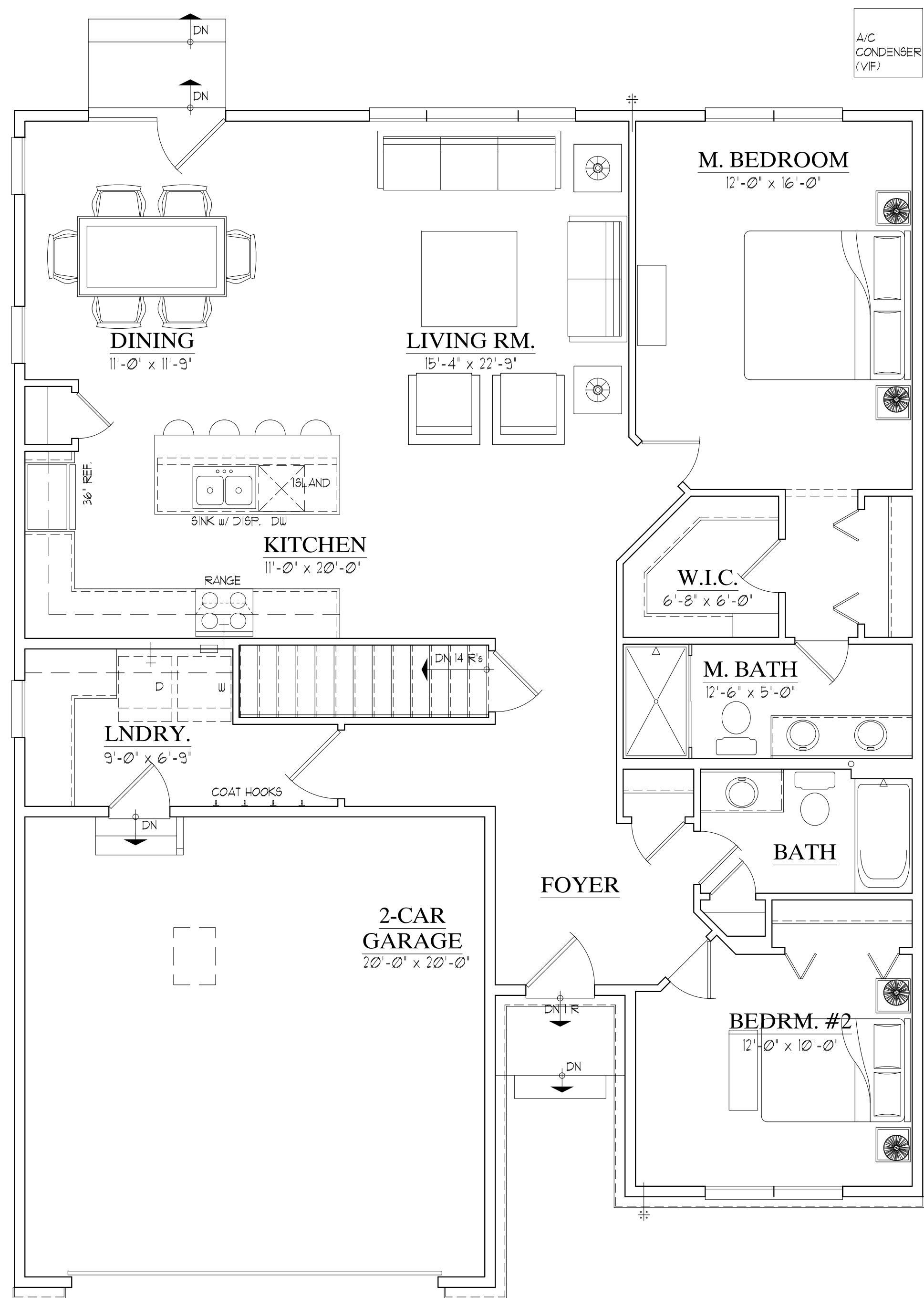
WEBER CROSSINGS CREST HILL, IL

West Point
BUILDERS, INC. SINCE 1957

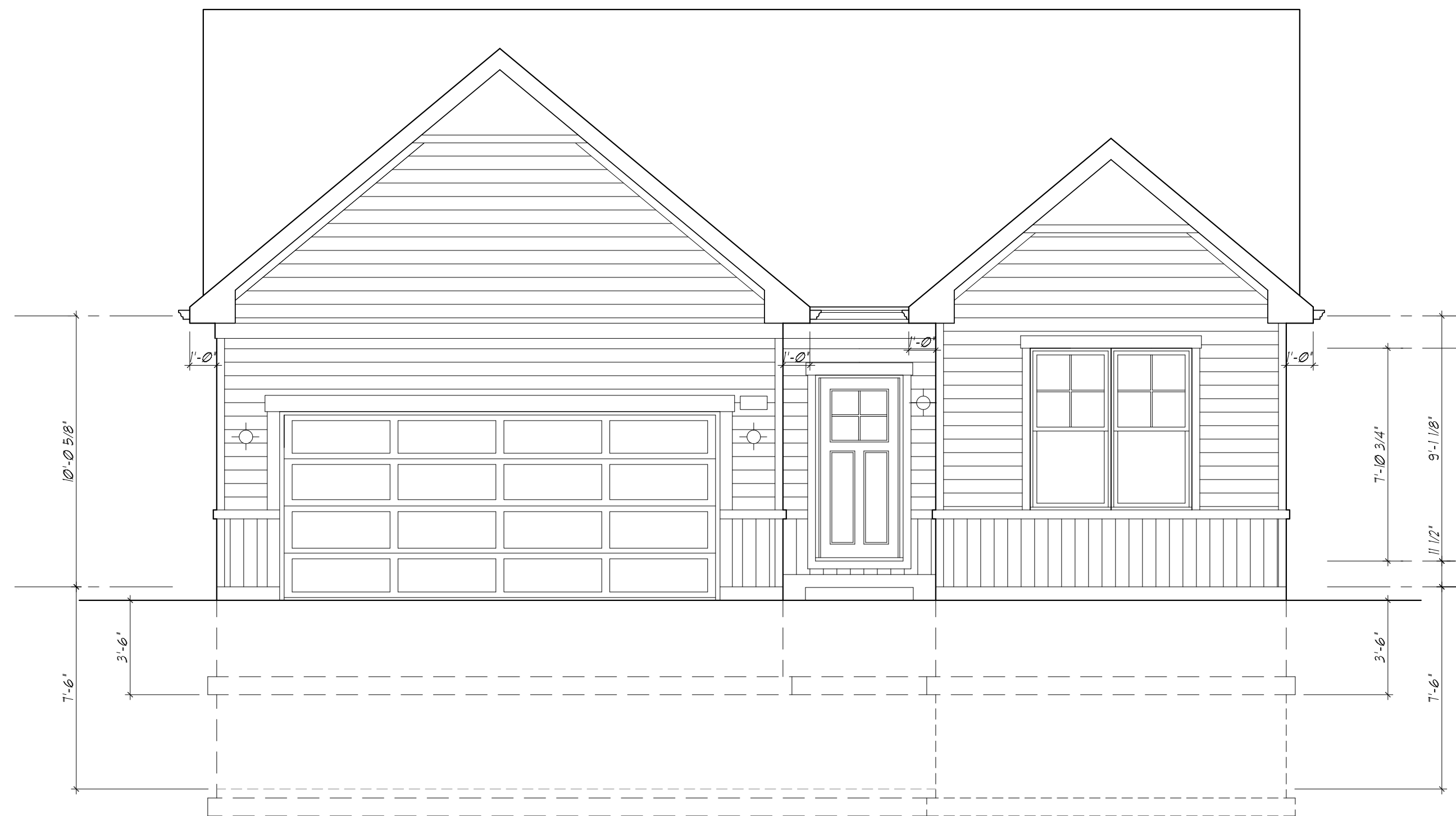
SCHWARZ • LEWIS

S
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SCHWARZ • LEWIS
Design Group, Inc.
1550 Spring Rd., Suite 100
Oak Brook, IL 60523
630-537-1416
www.schwarzlewis.com



FIRST FLOOR PLAN ELEVATION "A" - 1450
SCALE: 1/4"=1'-0" 1,486 SQ. FT.



FRONT ELEVATION "A" - 1450
SCALE: 1/4"=1'-0"

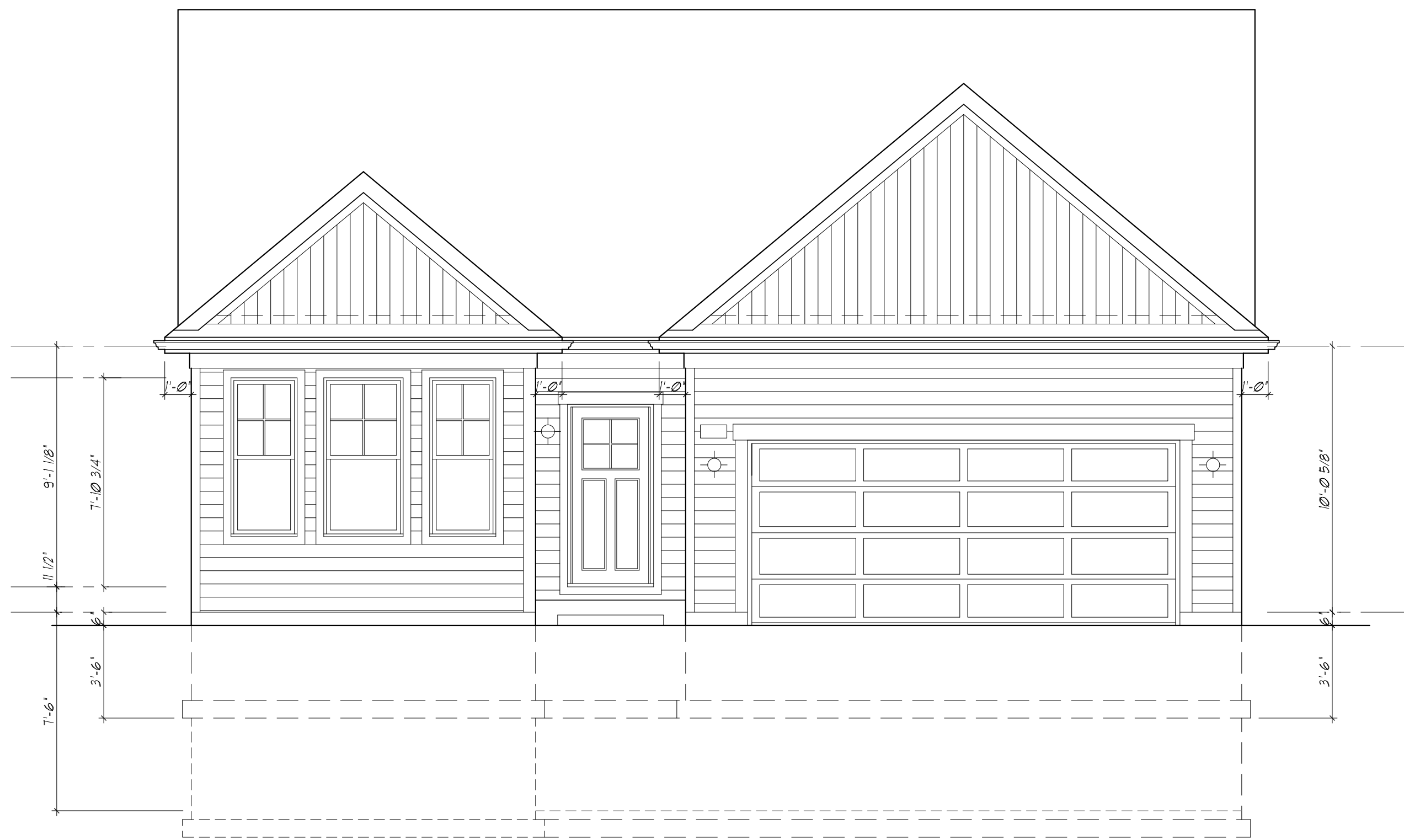


FRONT ELEVATION "B" - 1450
SCALE: 1/4"=1'-0"



FRONT ELEVATION "C" - 1450
SCALE: 1/4"=1'-0"

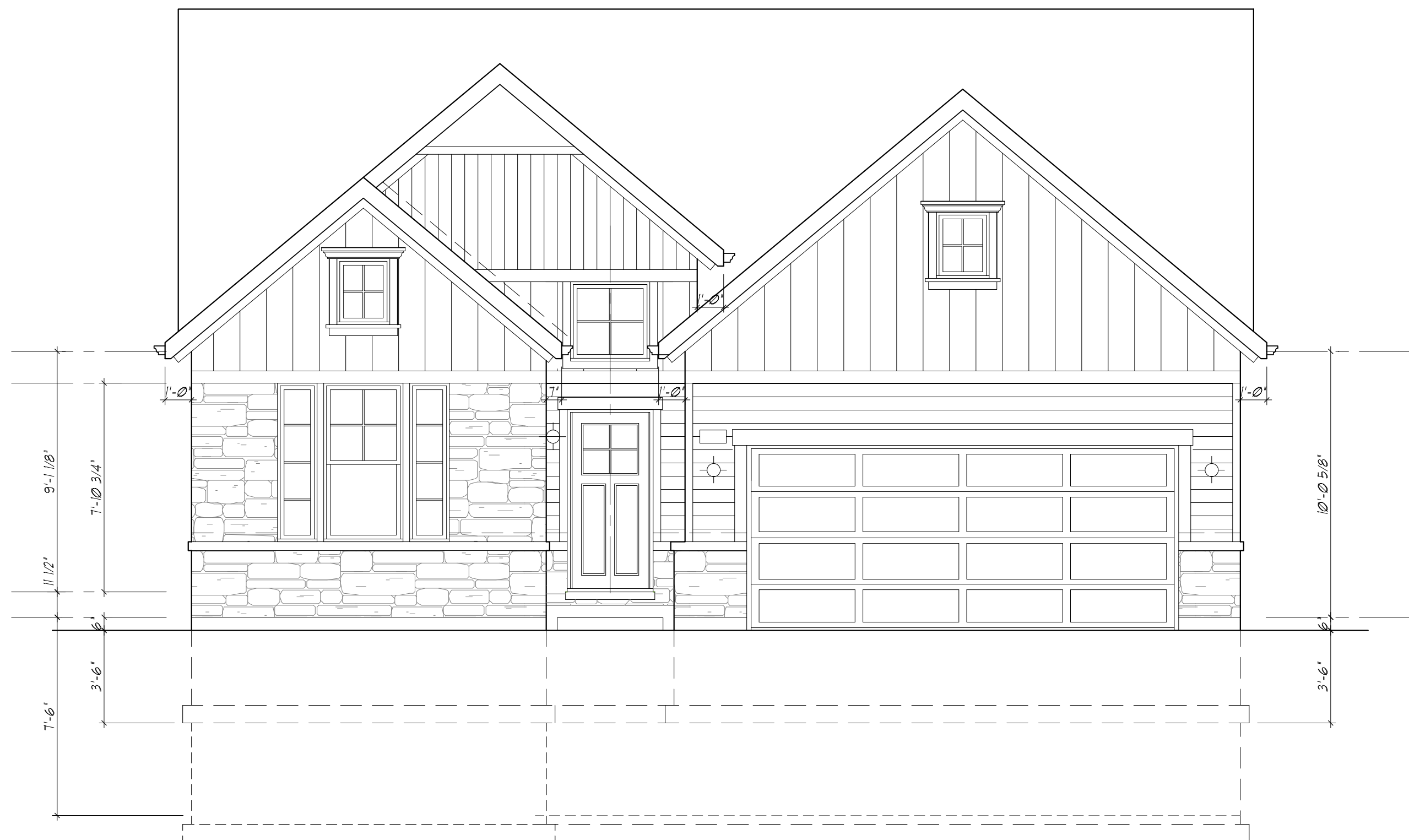




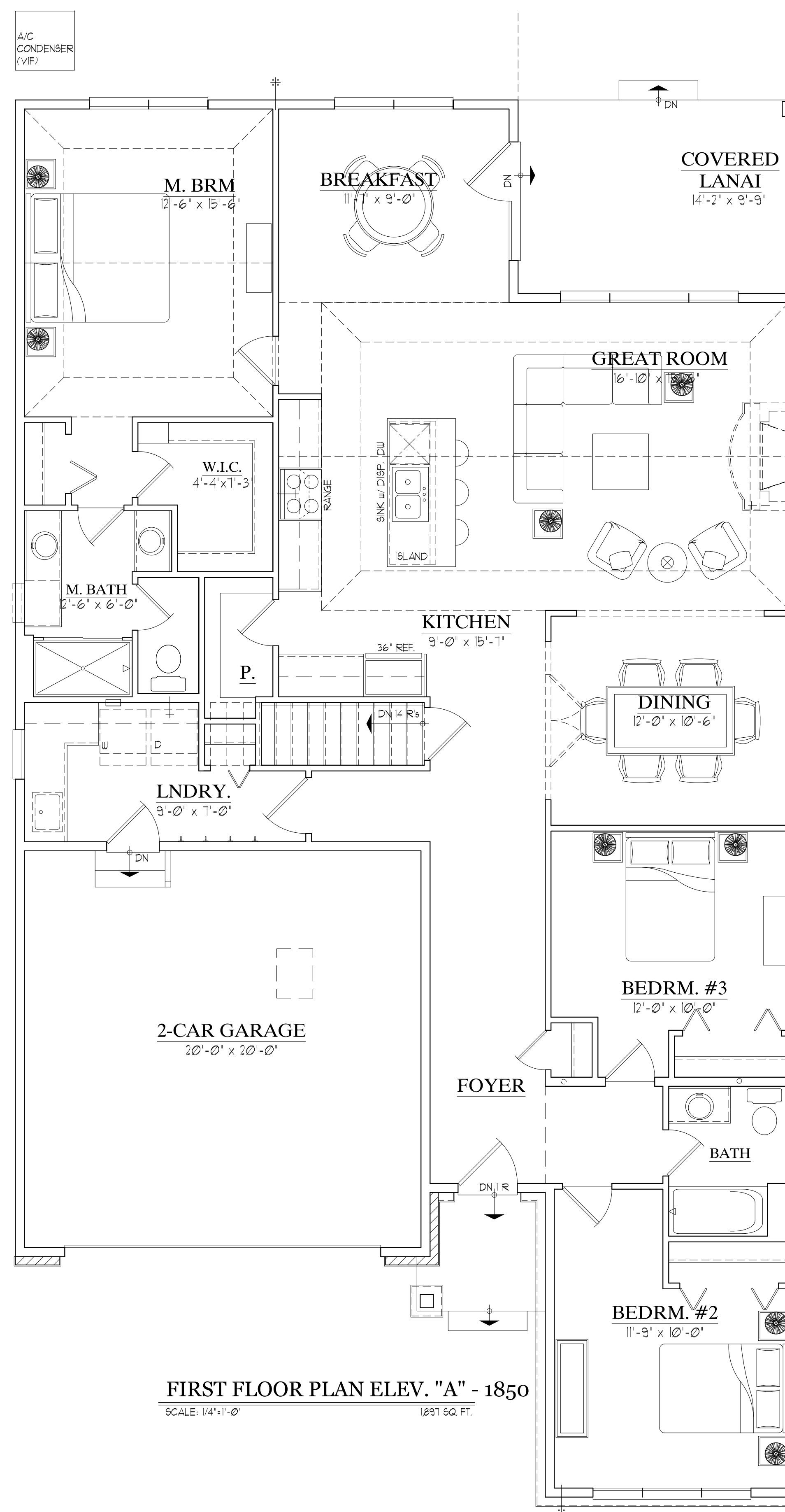
FRONT ELEVATION "A" - 1650
SCALE: 1/4"=1'-0"

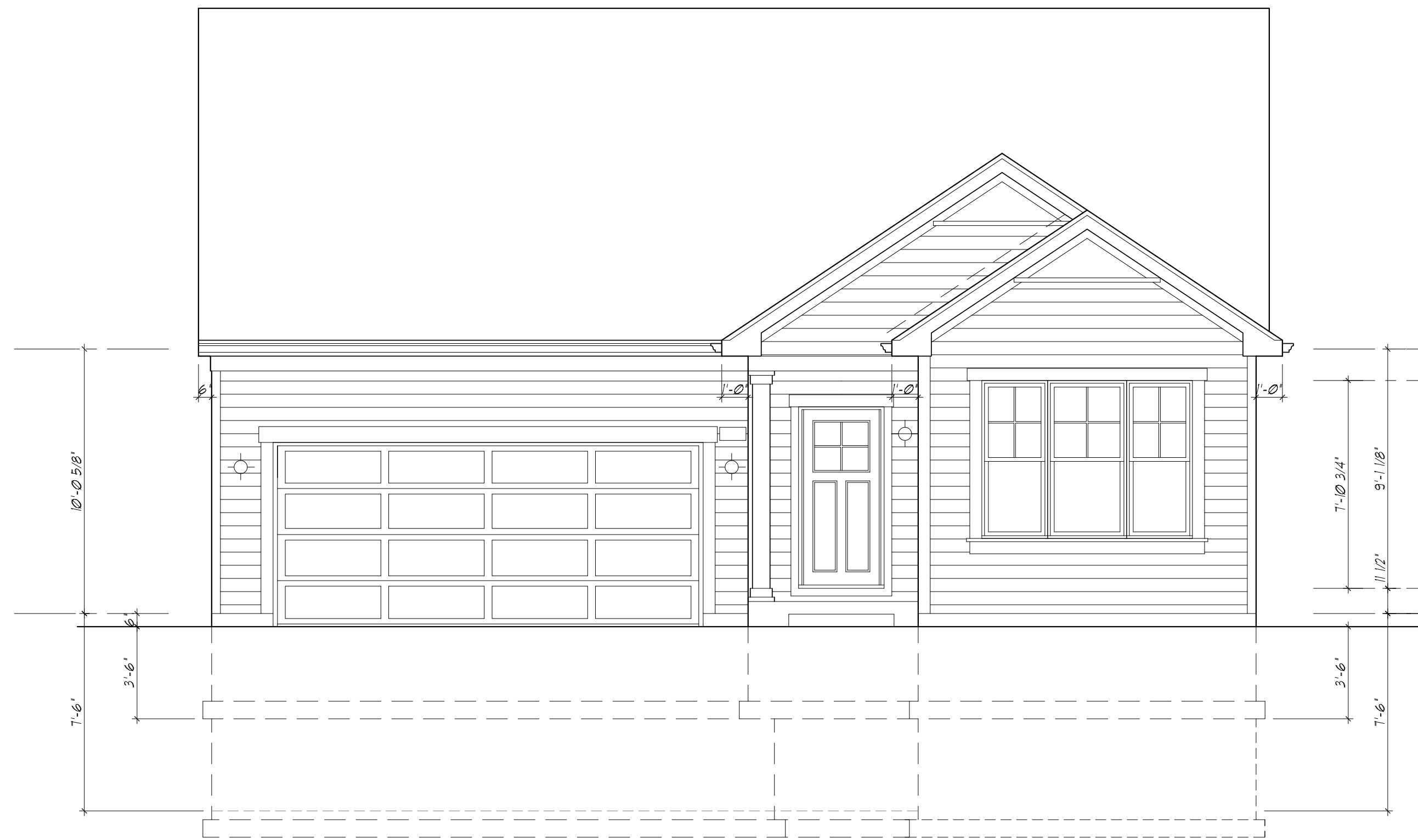


FRONT ELEVATION "B" - 1650
SCALE: 1/4"=1'-0"



FRONT ELEVATION "C" - 1650
SCALE: 1/4"=1'-0"

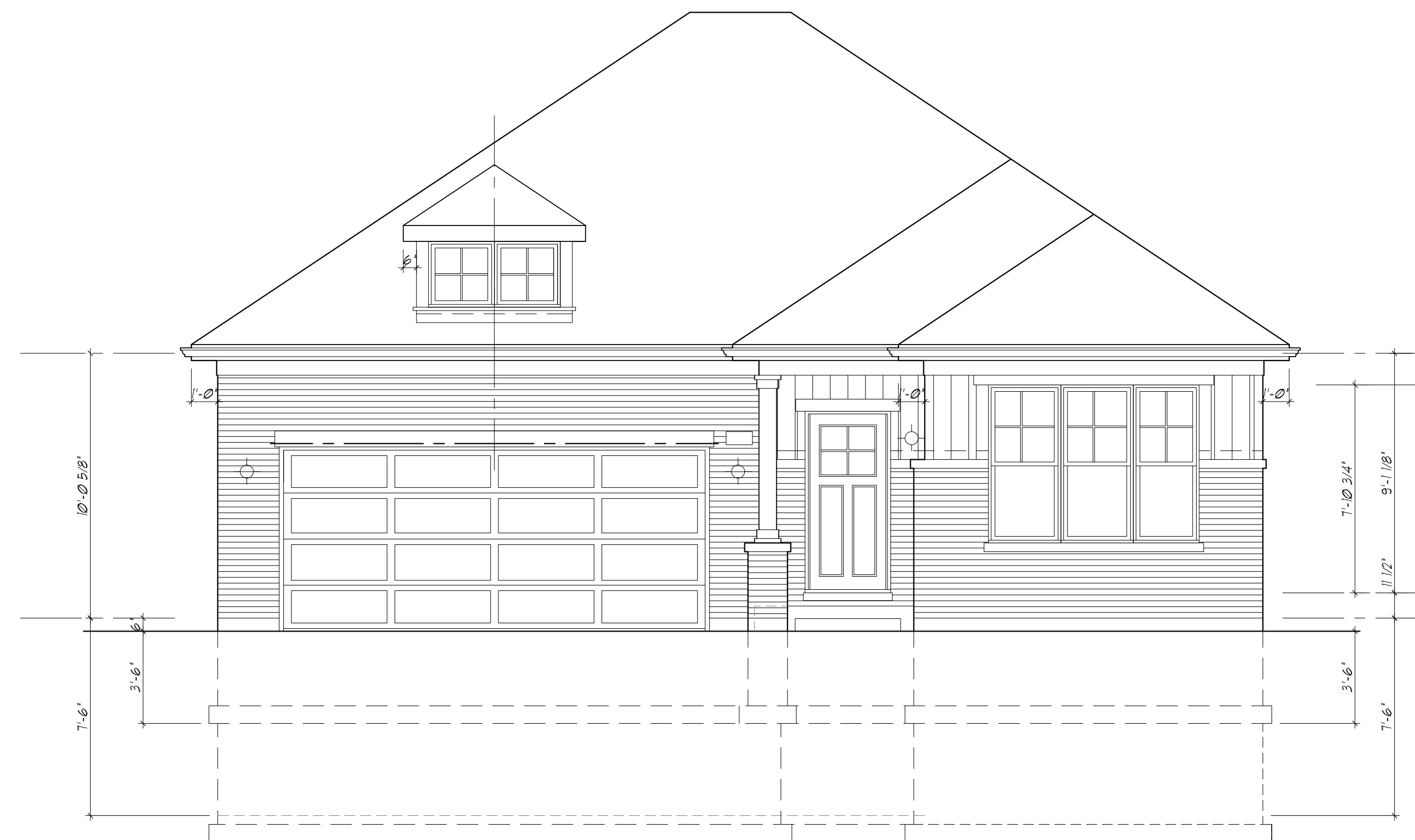




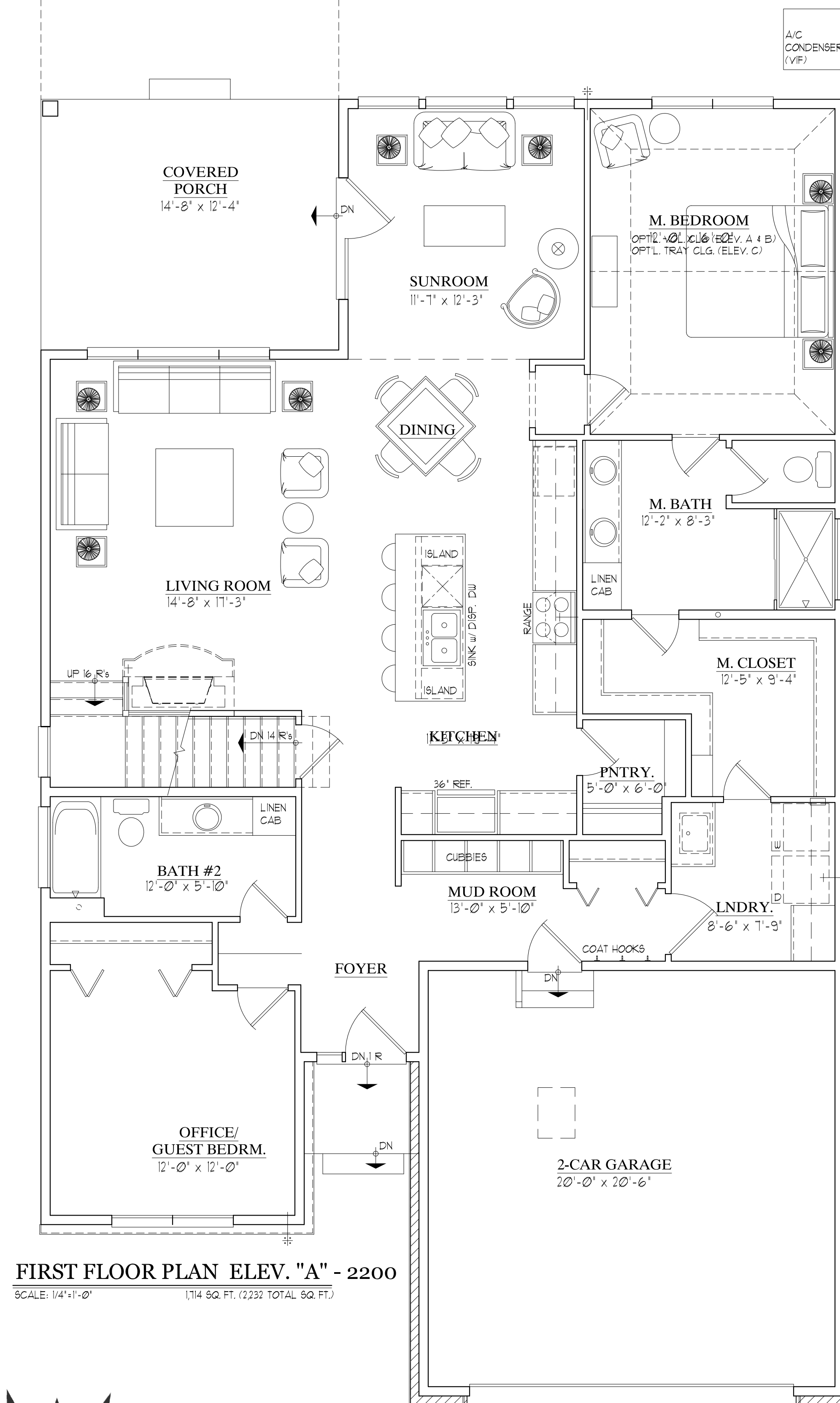
FRONT ELEVATION "A" - 1850
SCALE: 1/4"=1'-0"



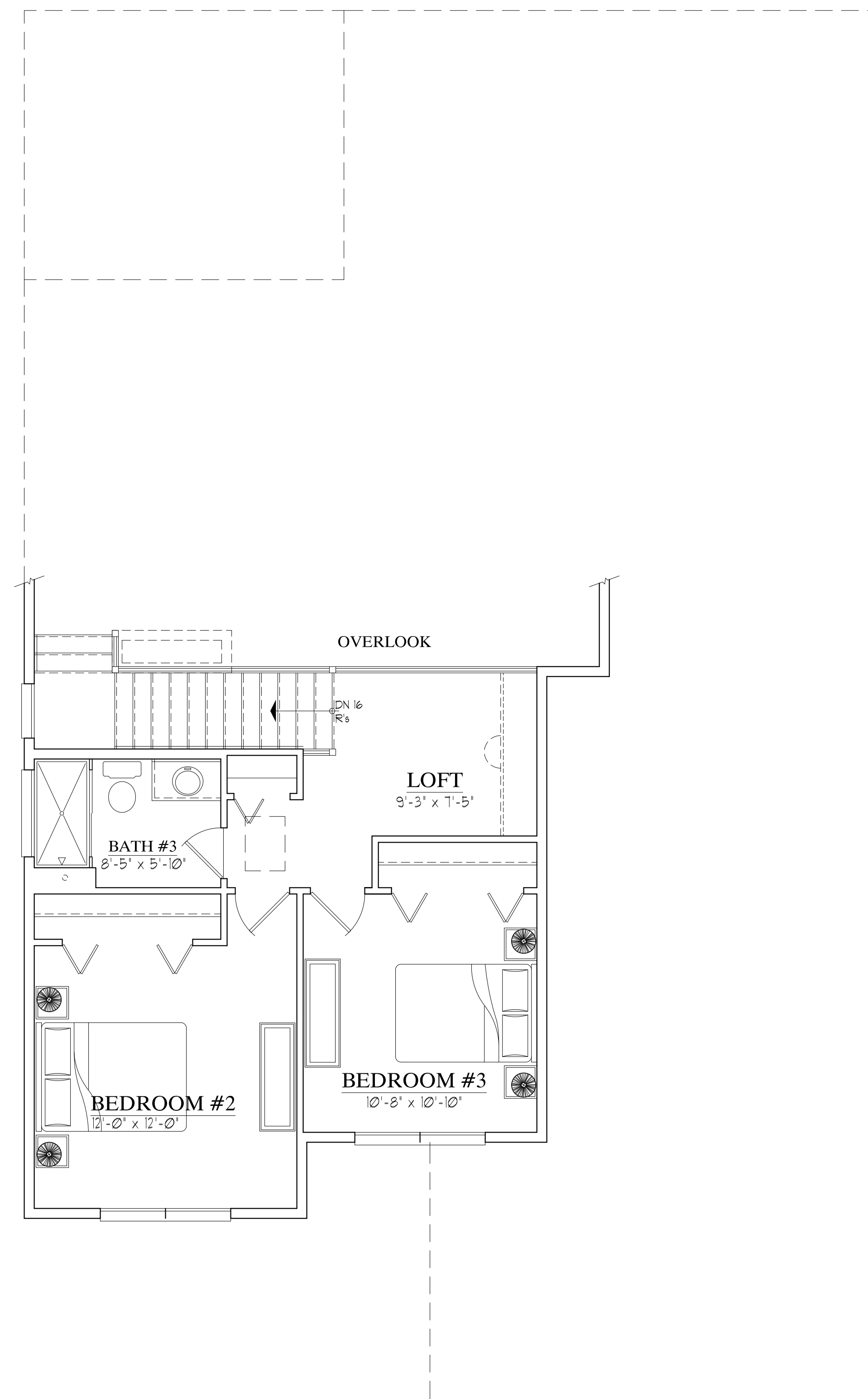
FRONT ELEVATION "B" - 1850
SCALE: 1/4"=1'-0"



FRONT ELEVATION "C" - 1850
SCALE: 1/4"=1'-0"



FIRST FLOOR PLAN ELEV. "A" - 2200
SCALE: 1/4"=1'-0" (1714 SQ. FT. (2232 TOTAL SQ. FT.))





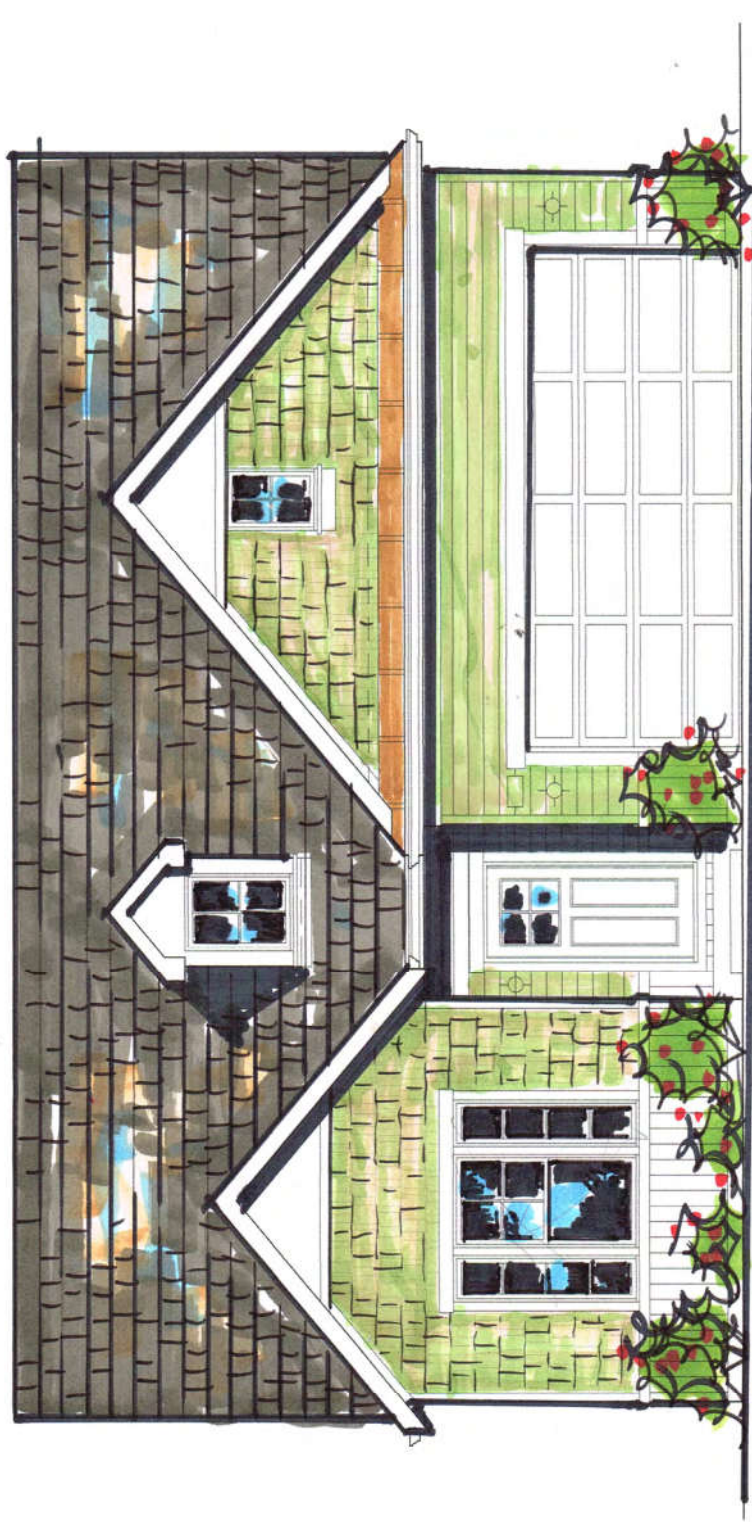


FRONT ELEVATION "A" - 1450

SCALE: 1/4" = 1'-0"



FRONT ELEVATION "A" - 1650
SCALE: 1/4" = 1'-0"



FRONT ELEVATION "B" - 1650

SCALE: 1/4" = 1'-0"



FRONT ELEVATION "A" - 1850

SCALE: 1/4" = 1'-0"



FRONT ELEVATION "C" - 1850

SCALE: 1/4" = 1'-0"

Who is Clover?

Full-service acquisition, development, construction, and property management firm with 38 years of experience.

Owns and manages 47 market-rate, Senior (55+ years old) Independent Living apartment communities, totaling over 6,000 units in (5) states. We also have another (7) Senior Independent Living properties under construction currently.

Additionally, Clover manages many condo associations and commercial space. Our portfolio consists of more than 150 properties.

1

Clover Focus

Over the past 15 years the company's strategy has been to focus on Market-Rate, Senior Independent Living Apartment Communities.

Clover develops, owns, and operates the communities for the long term.

Clover has never converted a senior community to low income. Clover has never converted a senior community from age-restricted to an all-age community.

Clover has no HUD funded properties in its portfolio

2

What is Clover Independent Living?

A market-rate alternative for senior (55+) residents who no longer desire to own and do not want to move into an expensive full-service retirement community.

Our senior residents typically come from a three to five-mile radius around the Community so they can remain close to family & friends.

Our developments allow for these senior citizens to remain in the community that they grew up and raised their families in, to continue attending their place of worship, to enjoy their local restaurants and entertainment facilities, and to continue seeing their own doctors which in turn contributes to the economic welfare of the community. Our facilities also create home ownership opportunities by freeing up single family housing stock, while enhancing generational diversity.

3

Good neighbors

We don't impact peak traffic. Our residents control their schedules and can choose when they want to be on the road. Typically, our peak hour is between 2 pm and 3 pm with a traffic count of 32 cars per hour during that timeframe.

We have no impact at all on the school districts.

We don't have dining or healthcare so we do not have employee traffic throughout the entire day and night.

We restrict trash pickup to normal workday hours.

We comply with the Fair Housing Rules and Regulations. Those regulations provide an exception for being able to age-restrict a property to 55+. Our criteria to lease is set that no one may live in the complex if they are not over 55 years old.

4

Unit Amenities

Full/Modern kitchen with breakfast bar and pantry

Stainless Steel Appliances including refrigerator, microwave, range and dishwasher, in-unit washer/dryer

Walk in showers

Master bedroom

Slider patio doors

Private patio or balcony

Indoor Mailboxes

Individually controlled heat and A/C

Emergency Pull Cords in each Unit

5

Typical floorplan



6

Community Amenities

Community Room as well as reading room / library on 1st floor

Special event dinners including Birthday Parties, Holiday Parties & More

Card games/Board games / Bingo / Wii Bowling

Ice Cream Socials / Pizza Parties / Movie Night / Bible Study

Outdoor Patio Space for outdoor recreation and events

Fitness Center & Fitness Classes

On-site Beauty Salon and coffee bar

Family Room

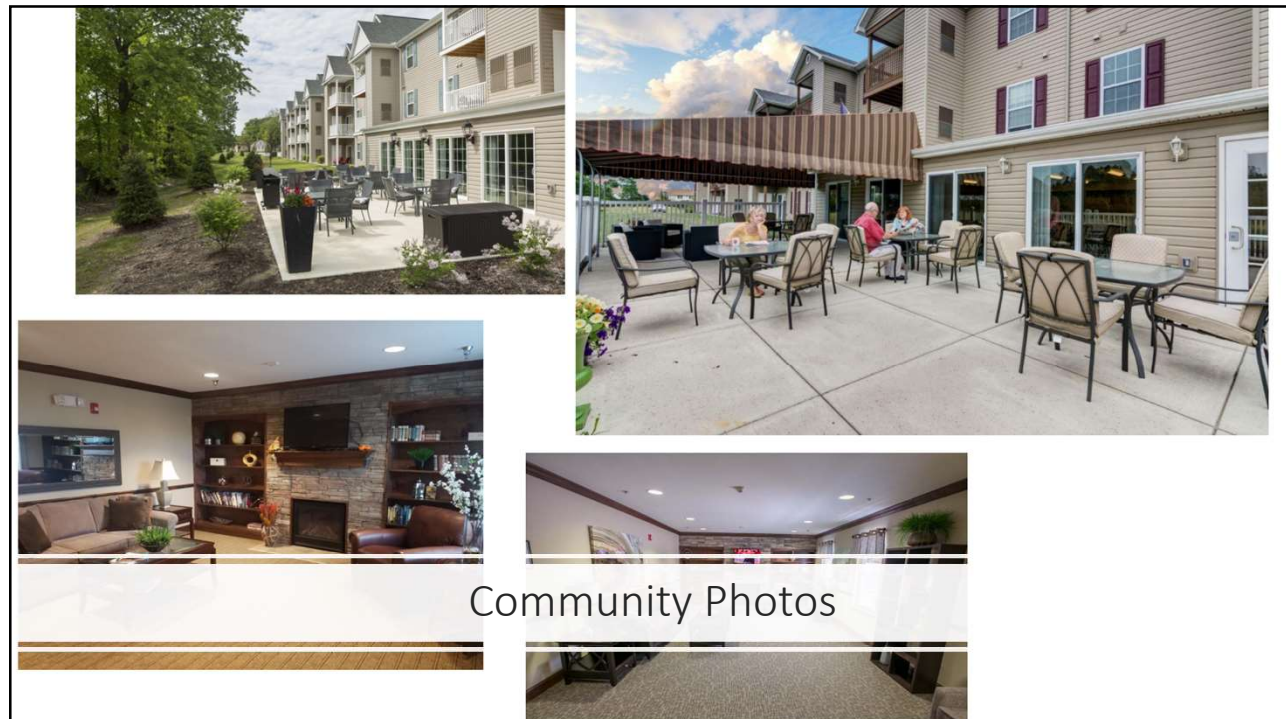
Day Trips (shows, etc.)

Safety Features including Safety Seminars, TV Monitored and controlled building entry system

Other Conveniences including Elevator Service, Convenient Indoor Trash Facilities, Central Indoor Mail System

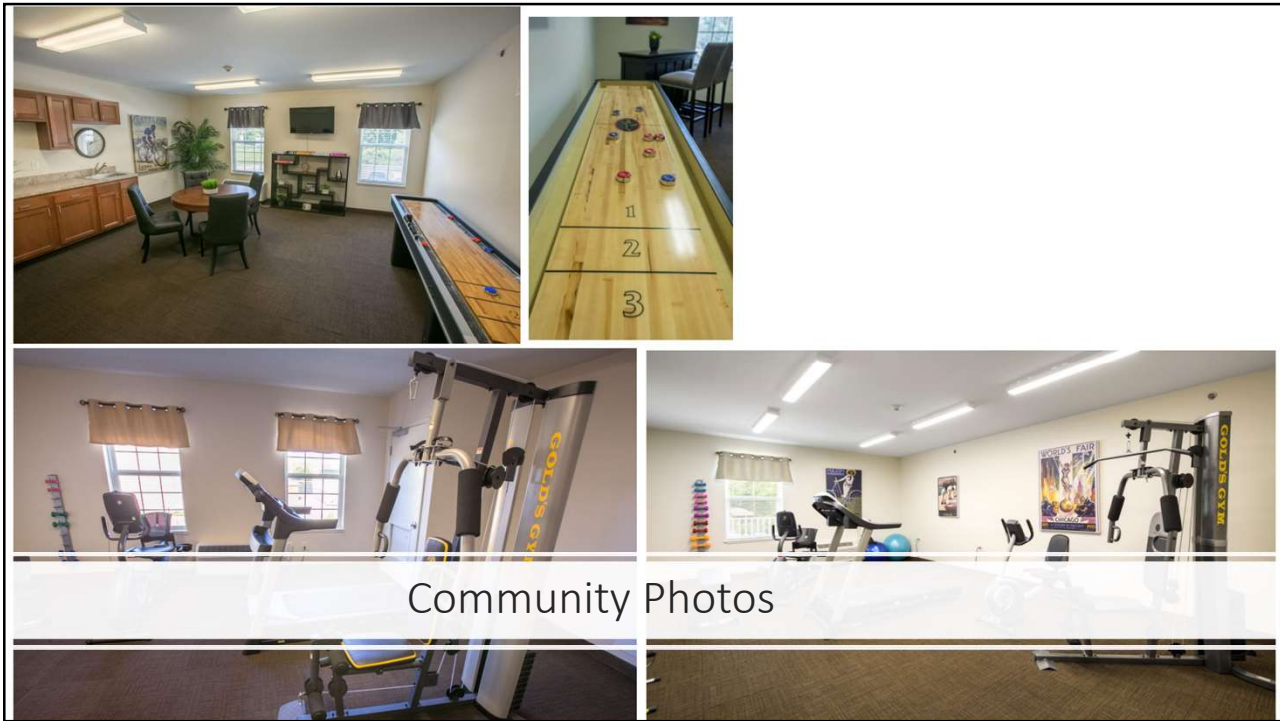
On-site parking – including leasable accessory garage

7

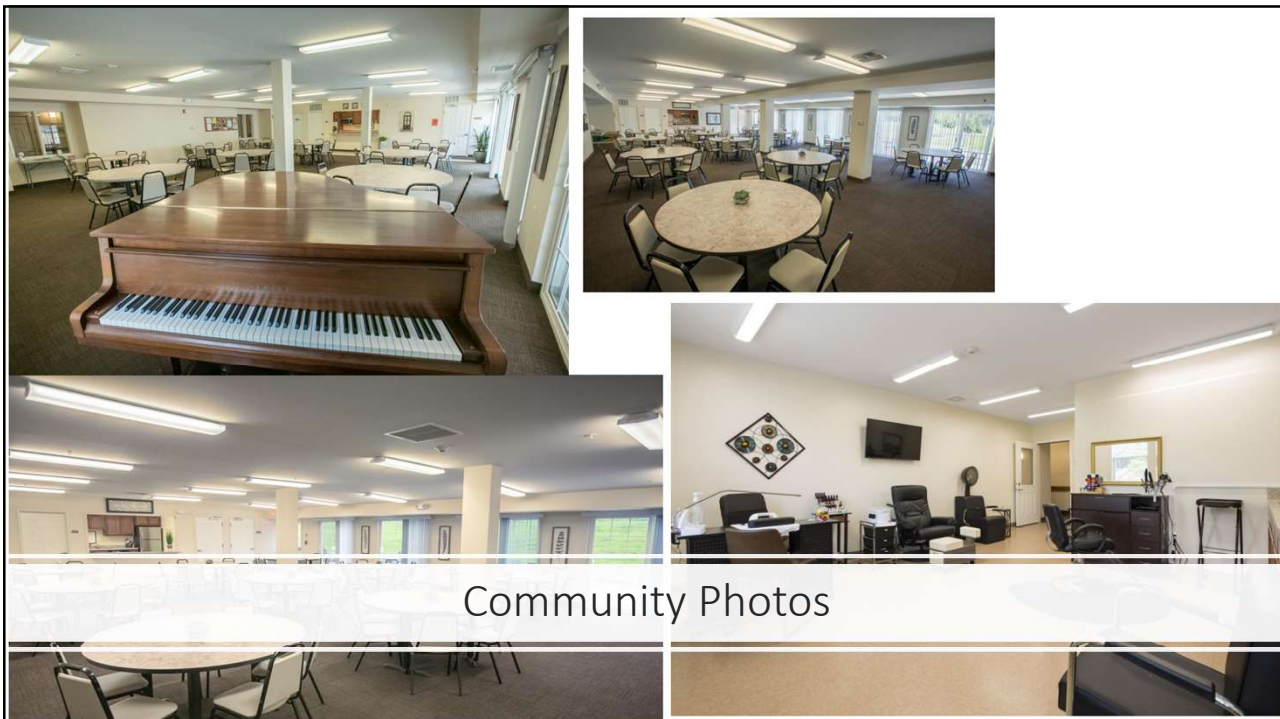


Community Photos

8



9



10



11



12



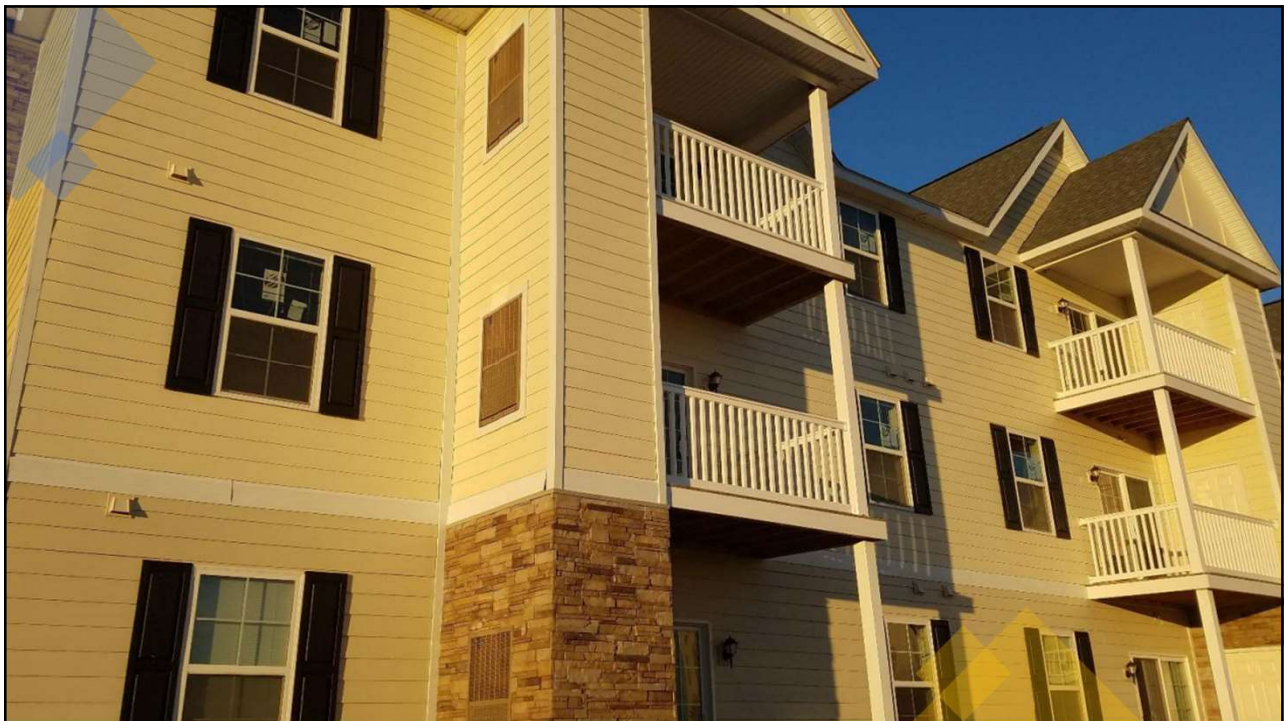
13



14



15



16









City Council Agenda Memo

Crest Hill, IL

Meeting Date: 3/27/2023
Submitter: Mark Siefert, Director of Public Works
Department: Public Works Department
Agenda Item: Sign behind Dias Discussion

Summary:

As Council may remember, staff presented the interior signage options and all signs were chosen except for the sign behind the dais. The following week staff then taped two different size signs up on the wall for the elected officials to come view. Staff also reached out to a local company to see if they would be willing to give a price for the signs. The signs would only have the word's Crest Hill but without the tagline as discussed at the City Council Work Shop.

Building Commissioner Don Seeman met with Fab Werks to see about custom cutting metal for the signs.

For a 2'X4' sign:

Warehouse Direct- \$3,500

Fab Werks- They felt that 2'x4' would not look good on the size of that wall.

For a 4'x8' sign:

Warehouse Direct- Did not give a price.

Fab Werks- \$1500

Since we are getting close to the move in date staff felt that it would be best to bring these two options back to council.

Recommended Council Action:

To determine the size of the sign that Council would like to see behind the dais and direct staff to move forward with that company.

Financial Impact:

Funding Source: Building Maintenance Operational Budget

Budgeted Amount: n/a

Cost: n/a

Attachments:



City Council Agenda Memo

Crest Hill, IL

Meeting Date: 3/27/2023

Submitter: Mark Siefert, Director of Public Works

Department: Public Works

Agenda Item: Discussion regarding the move of items from the foyer

Summary:

A little over three weeks ago, Alderperson Oberlin, Alderman Albert, and myself met at the current City Hall and then went to the new City Center to discuss which items would move with us. Items in both the foyer and council chambers were looked at. Below is a list of all the items currently in the foyer and council chambers. The middle section of the chart is their recommendation saying what will be going, they were unsure of, and what is not going. Then if they felt a new item should be purchased the cost of the items are there and totaled as well.

Item	Going to New City Center	Unsure if going to City Center	Not going to City Center	Cost (If new item)	Comments
Drug Drop off Cabinet	X				Move to PD Foyer
Lions Clubs Glasses Drop Off	X				Will go in Clerk's Office
Verticle Flyer Holder (x2)	X			\$800-\$1000	Verticle Brochure Holder
Mayor's Portraits	X				Hung in foyer of Council Chambers
Former Council Members	X			\$50-\$100	Matching Frames to be purchased/Hung in Council Chambers Foyer
Current Council Members List	X			\$300-\$500	Hung in foyer of Council Chambers/ New letter board to match color scheme
Community Tack Board		X			Group was unsure
Flag Poles from Council Chambers	X				Will go in new foyer

New Flag Poles	X			\$500-\$1000	Will go in new Council Chambers Will go to left of Clerks office window
Metal Tack Cabinets	X				
Tables in current foyer			X		
American Flag painting			X		
50th Anniversary Frame			X		
GFOA Award			X		
All rest of frames			X		
New Trash Cans (3)	X			\$1200-\$1600	Garbage Cans

Total Expected
Expenditure's

\$2850-\$4200

Please feel free to reach out to me with any questions on what any of the named items may be.

Recommended Council Action:

To approve the list of items that is recommended to move to the new City Center.

Financial Impact:

Funding Source: Bldg Maintenance Operations Budget

Budgeted Amount: 0\$

Cost: \$2850-\$4200

Attachments:



City Council Agenda Memo

Crest Hill, IL

Meeting Date:	March 27, 2023
Submitter:	Lisa Banovetz, Director of Finance / Glen Conklin, Treasurer
Department:	Treasurer's Office
Agenda Item:	Elimination of petty cash and requiring itemized receipts for all expense reimbursements

Summary:

With the City Council's approval, the City is proposing to eliminate all petty cash funds that are currently in the following departments: Treasurer's office, Mayor's office, City Administrator's office, Clerk's office, Police department and the Public Work's department effective April 30, 2023. The Community and Economic Development department has already surrendered its petty cash.

The elimination of the petty cash funds was discussed at a Department Head meeting a few months ago. The City Administrator and Department Heads are aware that this topic would be presented to Council for consideration.

Petty cash is an antiquated practice and unfortunately invites more risks than benefits. Petty cash transactions are not tracked as expenses on the City's financial statements and therefore, this makes it difficult to determine where funds are being spent. Petty cash reimbursements also decrease the City's visibility over where these expenses are incurring.

The use of petty cash funds is a practice that was used in the past when paper cash was preferred over card transactions. The City has many accounts with vendors it routinely purchases from, like Menards and Red Wing Shoes. Purchases that are frequently made, by employees for City purposes, at these various vendors, are directly billed to the City. The City purchases its office supplies online and has a machine at City Hall that supplies postage stamps.

Currently, petty cash is used to reimburse employees for purchases the employees have already made. Most of the reimbursements from the petty cash funds are for overtime meals already paid for by the employee, and the employee is submitting a receipt to be reimbursed from the respective department's petty cash fund.

Overtime meals will be reimbursed at \$8 per meal. The employee will be required to submit a receipt for all overtime meals when he/she is completing a payroll timesheet. Each department will be responsible for maintaining supporting documentation for all overtime meals requested and paid for by the City.

The City does have a credit card in the City's name. In the rare situation there is a need for an emergency purchase on the City's behalf, an employee would request authorization to use the City's credit card for the identified emergency purchase.

Any credit card purchase made on the City's behalf will require a Department Head's approval prior to the purchase being made. Exclusions to obtaining approval prior to using the City's credit card include, but are not limited to, any recurring charges the City has for purchased services. Current examples of recurring credit card charges are for the payment of the City's Comcast services in addition to paying for dog food for the City's Police canine.

Beginning May 1, 2023, all employee reimbursements (with the exception of overtime meals) will be submitted on an employee expense reimbursement form. This form must include the appropriate receipts and documentation and must be signed by the employee's supervisor and the respective Department Head. The expense reimbursement request will be processed through the City's financial software system. This will provide visibility related to what the expense reimbursement is for and will also ensure that the appropriate approvals have occurred prior to the reimbursement.

Currently the City's employee handbook states that the City will *not* reimburse an employee for

- Alcoholic beverages
- Entertainment
- Early check-in or late check-out charges, unless appropriate circumstance exists and are pre-approved by the Department Head
- Parking tickets or traffic tickets
- Pay per view movies
- Expenses incurred by a spouse, dependents and/or additional guests
- Any non-work-related charges

The employee handbook states that an employee must itemize expenses required on the travel and expense report. As there are exclusions to what the City will reimburse an employee for, commencing on May 1, 2023, all employees must include an itemized receipt of what was purchased in order to be reimbursed. The City will no longer accept receipts that have summary totals from vendors without having the itemized receipt detailing what was purchased, and what the employee is requesting to be reimbursed for. An example of this would be to provide an itemized receipt related to a request for reimbursement for a purchase from a restaurant. The itemized receipt would ensure the City is not reimbursing an employee for anything that is prohibited from being reimbursed as stated in the City's employee handbook.

An employee who is submitting for reimbursement related to travel must provide support for the mileage that is requesting to be reimbursed. An example would be a starting destination and ending destination and the mileage calculated for this trip. There are online platforms that would

calculate the total mileage requested for reimbursement that would be used for support for the mileage reimbursement request. The City will reimburse the employee at the current standard mileage rate that is issued by the Internal Revenue Service.

If an employee is requesting reimbursement for tollway expenses, support must be provided. An example would be to include transaction history from an IPASS transponder account. Account information may be redacted from the reimbursement request. If an employee is requesting reimbursement for gas purchased related to City business, the respective receipt for the gas purchase must be included with the request for reimbursement the employee is submitting.

Recommended Council Action:

- Approval to eliminate all petty cash funds
- Require that employees use the employee expense reimbursement process to be reimbursed for any expenses incurred on behalf of the City (excluding overtime meals)
- Require itemized receipts for all employee reimbursement requests

Financial Impact:

Funding Source: N/A

Budgeted Amount: N/A

Cost: N/A

Attachments: Fillable Employee Expense Reimbursement form



Travel and Expense Report

This form must include itemized receipts for all reimbursement requests. For mileage calculation, please use an online program to calculate the starting destination and ending destination to calculate the mileage reimbursement request. Toll reimbursements must include support for the reimbursement. Include toll transponder activity on an IPASS account showing the tolls paid. Account numbers may be redacted from supporting documentation. This form must be signed by the employee's supervisor in addition to the respective Department Head. Refer to Section 10.3 Employee Handbook for further clarification.

Employee Name _____ Department _____

Expenses (please add date)	Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Total
Airfare								\$ -
Mileage for Personal Vehicle \$0.655								\$ -
Tolls:								
Breakfast (\$10)								\$ -
Lunch (\$15)								\$ -
Dinner (\$25)								\$ -
Registration:								\$ -
Other (itemize:)								\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Employee Signature _____ Supervisor Signature _____

Department Head Signature _____ Account Number: _____

Date Received: _____ Received By: _____



City Council Agenda Memo

Crest Hill, IL

Meeting Date:	March 27, 2023
Submitter:	Lisa Banovetz, Director of Finance / Glen Conklin, Treasurer
Department:	Treasurer's Office
Agenda Item:	Approval of the Sales Tax Incentive Rebate Calendar Year 2022 payment to Food4Less for \$44,539.76

Summary: Per the Sales Tax Incentive Rebate agreement the City of Crest Hill entered with Food4Less, the City is required to remit back 15% of the sales tax Food4Less pays to the Illinois Department of Revenue for the preceding calendar year which would be sales taxes paid by Food4Less from January 1, 2022 to December 31, 2022. This agreement began in 2005 and will end with the final distribution being made in Fiscal Year 2025 for the sales taxes generated by Food4Less during calendar 2024.

The reports from the Illinois Department of Revenue are attached which show the sales taxes generated by Food4Less for calendar 2022. Based on this agreement, the City will remit \$44,539.76 to Food4Less.

Recommended Council Action: Approval of the Sales Tax Incentive Rebate Calendar Year 2022 payment to Food4Less for \$44,539.76.

Financial Impact:

Funding Source: This payment will be paid from the City's Non-Home Rule fund. A Fiscal Year 2022 ~ 2023 budget amendment will be required which is presented tonight as an agenda item for City Council's consideration.

When the budget was prepared last year, it was unknown that part of this payment had been funded by the General Fund in previous years.

Budgeted Amount: \$17,000.00

Cost: \$44,539.76

Attachments: Food 4 Less sales tax incentive rebate.pdf

Food 4 Less
Sales Tax
Rebate
percent; to
WP 2000.20

FOOD 4 LESS SALES TAX REBATE

Item 6.

pursuant to Section XVI hereof in the event of an issuance of a Certificate of Default by the City.

Sec. III. Undertakings by the City and Payment of Reimbursable Costs Upon Completion.

A. Upon completion of the development of the Premises in accordance with all applicable City codes and after the commencement of operation of the retail grocery store, the City agrees that it shall undertake the following:

- (i) So long as the Developer has not received a notice of default from the City under this Agreement, or is not in material breach of the Lease, within thirty (30) days of receipt of the final Sales Tax distribution by the IDR for the prior calendar year, the City shall rebate to the Developer the following amounts of the Sales Taxes received for such prior calendar year derived solely from the retail operations of a grocery store at the Premises:

For Calendar Year.	2005	(final distribution 2006)	75% of sales tax
	2006	(final distribution 2007)	75% of sales tax
	2007	(final distribution 2008)	70% of sales tax
	2008	(final distribution 2009)	70% of sales tax
	2009	(final distribution 2010)	65% of sales tax
	2010	(final distribution 2011)	65% of sales tax
	2011	(final distribution 2012)	25% of sales tax
	2012	(final distribution 2013)	25% of sales tax
	2013	(final distribution 2014)	25% of sales tax
	2014	(final distribution 2015)	25% of sales tax
			(the "Tenth Payment")
	2015 thru 2024	(final distribution 2025)	15% of sales tax

The calculation of such payment shall be based upon reports received from the IDR at the direction of the Developer or certified copies of the Sales Tax quarterly tax returns and reports for the retail operation of the grocery store at the Premises to be filed with the IDR by the Developer. In the event the



Agenda Memo

Crest Hill, IL

Meeting Date:	March 27, 2023
Submitter:	Lisa Banovetz, Director of Finance / Glen Conklin, Treasurer
Department:	Treasurer's Office
Agenda Item:	<p>Award the external auditing services three-year contract to Wermer Rogers Doran & Ruzon LLC (WRDR), in the amounts listed below:</p> <ul style="list-style-type: none"> • Fiscal Year 2023 base price \$39,905; total amount if a Single Audit is needed \$46,935 • Fiscal Year 2024 base price \$41,105; total amount if a Single Audit is needed \$48,345 • Fiscal Year 2025 base price \$42,340; total amount if a Single Audit is needed \$49,800

Summary:

On March 7, 2022, City Council approved a one-year contract with Wermer Rogers Doran & Ruzon LLC (WRDR) to perform the City's annual audit for the fiscal year ending April 30, 2022. At this meeting, the City stated it intended to distribute a Request for Proposal (RFP) for auditing services during the next fiscal year beginning with the fiscal year ending April 30, 2023.

This RFP process would allow the City to compare various auditing firm's qualifications, prices, and suggestions for improvement for the City's current accounting policies and procedures. The intention was for the City to secure a three to five-year contract for auditing services.

On February 27, 2023, the City sent Requests for Proposals (RFP)s to four (4) external auditing firms. The City had previously received an engagement letter from its current auditor WRDR for these services.

A total of three (3) prequalified auditors submitted proposals and these proposals were received by the due date set of March 17, 2023. The following is a list of the RFPs received:

Results

	2023		2024		2025	
	Base	With Single Audit	Base	With Single Audit	Base	With Single Audit
WRDR	\$39,905.00	\$46,935.00	\$41,105.00	\$48,345.00	\$42,340.00	\$49,800.00
Selden Fox	\$40,000.00	\$47,500.00	\$41,500.00	\$49,500.00	\$43,000.00	\$51,500.00
Sikich	\$53,000.00	\$58,000.00	\$55,650.00	\$60,900.00	\$58,435.00	\$63,950.00

-

I have reviewed the proposals and found them to be correct and in order, and the proposals reflect the market pricing as it exists today.

Recommended Council Action: Award the three-year engagement for the City's external auditing services to WRDR. in the amounts listed above. The fee will vary and be dependent on whether or not the City is required to have a Single Audit for the respective Fiscal Year.

Financial Impact:

Funding Source: General Fund and Water Fund

Budgeted Amount: \$46,935

Attachments:

WRDR FY 2023-2025 engagement letter



February 7, 2023

To the Honorable Mayor and
Members of the City Council
City of Crest Hill
1610 Plainfield Road
Crest Hill, Illinois 60403

AUDIT ENGAGEMENT LETTER

You have requested that we audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Crest Hill, Illinois (City) as of April 30, 2023 through April 30, 2025 and for the years then ended, and the related notes to the financial statements, which collectively comprise City's basic financial statements as listed in the table of contents.

In addition, we will audit the City's compliance over major federal award programs for the periods ended April 30, 2023 through April 30, 2025, if applicable. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter. Our audits will be conducted with the objectives of our expressing an opinion on each opinion unit and an opinion on compliance regarding the City's major federal award programs. The objectives of our audit of the financial statements are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America (GAAS), *Government Auditing Standards*, and/or any state or regulatory audit requirements will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

The objectives of our compliance audit are to obtain sufficient appropriate audit evidence to form an opinion and report at the level specified in the governmental audit requirement about whether the City complied in all material respects with the applicable compliance requirements and identify audit and reporting requirements specified in the governmental audit requirement that are supplementary to GAAS and *Government Auditing Standards*, if any, and perform procedures to address those requirements.

Accounting principles generally accepted in the United States of America require that supplementary information, such as management's discussion and analysis and budgetary comparison information, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI. The following RSI is required by accounting principles generally accepted in the United States of America. This RSI will be subjected to certain limited procedures but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) Budgetary Comparison Information (RSI).
- 3) Historical Pension and OPEB Information.

Supplementary information other than RSI will accompany the City's basic financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling the supplementary information to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and additional procedures in accordance with auditing standards generally accepted in the United States of America. We intend to provide an opinion on the following supplementary information in relation to the financial statements as a whole:

- 1) Other Supplementary Information, including Combining and Individual Fund Statements.

Schedule of Expenditures of Federal Awards

We will subject the schedule of expenditures of federal awards to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling the schedule to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and additional procedures in accordance with auditing standards generally accepted in the United States of America. We intend to provide an opinion on whether the schedule of expenditures of federal awards is presented fairly in all material respects in relation to the financial statements as a whole.

Also, the document we submit to you will include the following other additional information that will not be subjected to the auditing procedures applied in our audit of the financial statements:

- 1) Introductory Section.
- 2) Other Supplemental Schedules.
- 3) Statistical Section.

Data Collection Form

Prior to the completion of our engagement, we will complete the sections of the Data Collection Form that are our responsibility. The form will summarize our audit findings, amounts and conclusions. It is management's responsibility to submit a reporting package including financial statements, schedule of expenditure of federal awards, summary schedule of prior audit findings and corrective action plan along with the Data Collection Form to the federal audit clearinghouse. The financial reporting package must be text searchable, unencrypted, and unlocked. Otherwise, the reporting package will not be accepted by the federal audit clearinghouse. We will assist you in the electronic submission and certification. You may request from us copies of our report for you to include with the reporting package submitted to pass-through entities.

The Data Collection Form is required to be submitted within the *earlier* of 30 days after receipt of our auditors' reports or nine months after the end of the audit period, unless specifically waived by a federal cognizant or oversight agency for audits. Data Collection Forms submitted untimely are one of the factors in assessing programs at a higher risk.

Audit of the Financial Statements

We will conduct our audits in accordance GAAS, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America; the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and, if applicable, in accordance with any state or regulatory audit requirements. As part of an audit of financial statements in accordance with GAAS and in accordance with *Government Auditing Standards*, and/or any state or regulatory audit requirements, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements or noncompliance may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards* of the Comptroller General of the United States of America and, if applicable, in accordance with any state or regulatory audit requirements. Please note that the determination of abuse is subjective, and *Government Auditing Standards* does not require auditors to detect abuse.

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any other periods.

We will issue a written report upon completion of our audit of the City's basic financial statements. Our report will be addressed to the governing body of the City of Crest Hill, Illinois. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s) to our auditor's report, or if necessary, withdraw from the engagement. If our opinions on the basic financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

In accordance with the requirements of *Government Auditing Standards*, we will also issue a written report describing the scope of our testing over internal control over financial reporting and over compliance with laws, regulations, and provisions of grants and contracts, including the results of that testing. However, providing an opinion on internal control and compliance over financial reporting will not be an objective of the audit and, therefore, no such opinion will be expressed.

We also will issue a written report on the Consolidated Year-End Financial Report for the State of Illinois as required by the Illinois Grant Accountability and Transparency Act upon completion of our audit.

Audit of Major Program Compliance

Our audit of the City's major federal award program(s) compliance will be conducted in accordance with the requirements of the Single Audit Act, as amended; and the Uniform Guidance, and will include tests of accounting records, a determination of major programs in accordance with the Uniform Guidance and other procedures we consider necessary to enable us to express such an opinion on major federal award program compliance and to render the required reports. We cannot provide assurance that an unmodified opinion on compliance will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or withdraw from the engagement.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether material noncompliance with applicable laws and regulations, the provisions of contracts and grant agreements applicable to major federal award programs, and the applicable compliance requirements occurred, whether due to fraud or error, and express an opinion on the entity's compliance based on the audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the entity's compliance with the requirements of the federal programs as a whole.

As part of a compliance audit in accordance with GAAS, *Government Auditing Standards*, and/or any state or regulatory audit requirements, we exercise professional judgment and maintain professional skepticism throughout the audit. We also identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks.

Our procedures will consist of determining major federal programs and, performing the applicable procedures described in the U.S. Office of Management and Budget *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the entity's major programs, and performing such other procedures as we consider necessary in the circumstances. The purpose of those procedures will be to express an opinion on the entity's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Also, as required by the Uniform Guidance, we will obtain an understanding of the entity's internal control over compliance relevant to the audit in order to design and perform tests of controls to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each of the entity's major federal award programs. Our tests will be less in scope than would be necessary to render an opinion on these controls and, accordingly, no opinion will be expressed in our report. However, we will communicate to you, regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we have identified during the audit.

We will issue a report on compliance that will include an opinion or disclaimer of opinion regarding the entity's major federal award programs, and a report on internal controls over compliance that will report any significant deficiencies and material weaknesses identified; however, such report will not express an opinion on internal control.

Management's Responsibilities

Our audit will be conducted on the basis that management and, when appropriate, those charged with governance acknowledge and understand that they have responsibility:

1. For the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America;
2. For the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error;
3. For identifying, in its accounts, all federal awards received and expended during the period and the federal programs under which they were received;
4. For maintaining records that adequately identify the source and application of funds for federally funded activities;
5. For preparing the schedule of expenditures of federal awards (including notes and noncash assistance received) in accordance with the Uniform Guidance;
6. For designing, implementing, and maintaining effective internal control over federal awards that provides reasonable assurance that the entity is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal awards;
7. For identifying and ensuring that the entity complies with federal laws, statutes, regulations, rules, provisions of contracts or grant agreements, and the terms and conditions of federal award programs, and implementing systems designed to achieve compliance with applicable federal statutes, regulations, and the terms and conditions of federal award programs;
8. For disclosing accurately, currently, and completely the financial results of each federal award in accordance with the requirements of the award;
9. For identifying and providing report copies of previous audits, attestation engagements, or other studies that directly relate to the objectives of the audit, including whether related recommendations have been implemented;
10. For taking prompt action when instances of noncompliance are identified;
11. For addressing the findings and recommendations of auditors, for establishing and maintaining a process to track the status of such findings and recommendations and taking corrective action on reported audit findings from prior periods and preparing a summary schedule of prior audit findings;
12. For following up and taking corrective action on current year audit findings and preparing a corrective action plan for such findings;
13. For submitting the reporting package and data collection form to the appropriate parties;
14. For making the auditor aware of any significant contractor relationships where the contractor is responsible for program compliance;
15. To provide us with:
 - a. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements including the disclosures, and relevant to federal award programs, such as records, documentation, and other matters;
 - b. Additional information that we may request from management for the purpose of the audit;
 - c. Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence;
16. For adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current year period(s) under audit are immaterial, both individually and in the aggregate, to the financial statements as a whole;
17. For acceptance of nonattest services, including identifying the proper party to oversee nonattest work;

18. For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets;
19. For informing us of any known or suspected fraud affecting the entity involving management, employees with significant role in internal control and others where fraud could have a material effect on compliance;
20. For the accuracy and completeness of all information provided;
21. For taking reasonable measures to safeguard protected personally identifiable and other sensitive information; and
22. For confirming your understanding of your responsibilities as defined in this letter to us in your management representation letter.

With regard to the schedule of expenditures of federal awards referred to above, you acknowledge and understand your responsibility (a) for the preparation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance, (b) to provide us with the appropriate written representations regarding the schedule of expenditures of federal awards, (c) to include our report on the schedule of expenditures of federal awards in any document that contains the schedule of expenditures of federal awards and that indicates that we have reported on such schedule, and (d) to present the schedule of expenditures of federal awards with the audited financial statements, or if the schedule will not be presented with the audited financial statements, to make the audited financial statements readily available to the intended users of the schedule of expenditures of federal awards no later than the date of issuance by you of the schedule and our report thereon.

As part of our audit process, we will request from management and, when appropriate, those charged with governance, written confirmation concerning representations made to us in connection with the audit.

We understand that your employees will prepare all confirmations we request and will locate any documents or invoices selected by us for testing.

If you intend to publish or otherwise reproduce the financial statements and make reference to our firm, you agree to provide us with printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

Nonattest Services

At the end of each year, we agree to perform the following:

- Assist in preparing the financial statements, schedule of expenditures of federal awards and related notes of the City in conformity with U.S. generally accepted accounting principles and the Uniform Guidance.
- Propose adjusting or correcting journal entries to be reviewed and approved by the City's management.
- Prepare the Illinois Comptroller's Annual Financial Report.
- Prepare the Annual Tax Incremental Finance Report(s) for the Office of the Illinois Comptroller.

We will not assume management responsibilities on behalf of the City. However, we will provide advice and recommendations to assist management of the City in performing its responsibilities.

The City's management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) establishing and maintaining internal controls, including monitoring ongoing activities.

Our responsibilities and limitations of the nonattest services are as follows:

- We will perform the services in accordance with applicable professional standards.
- The nonattest services are limited to the services previously outlined. Our firm, in its sole professional judgment, reserves the right to refuse to do any procedure or take any action that could be construed as making management decisions or assuming management responsibilities, including determining account coding and approving journal entries.

Other

The timing of our audit will be scheduled for performance and completion as follows:

	<i>Begin</i>	<i>Complete</i>
Document internal control and preliminary tests	June	July
Mail confirmations	June	July
Perform year-end audit procedures	June	September
Issue audit reports	October	October

Katie Napier is the engagement partner for the audit services specified in this letter. Her responsibilities include supervising Wermer, Rogers, Doran & Ruzon, LLC's services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report.

Our fees are based on the amount of time required at various levels of responsibility, plus actual out-of-pocket expenses. Invoices will be rendered monthly and are payable upon presentation. We will notify you immediately of any circumstances we encounter that could significantly affect this initial fee estimate. Whenever possible, we will attempt to use the City's personnel to assist in the preparation of schedules and analyses of accounts. This effort could substantially reduce our time requirements and facilitate the timely conclusion of the audit. We estimate that our fee for the audit will not exceed the following for each year:

<u>Year Ending</u>	<u>Price</u>
April 30, 2023	\$39,905
April 30, 2024	\$41,105
April 30, 2025	\$42,340

If it is determined that a Single Audit is required, we estimate that our fee for the Single Audit and required reports, including the filing of the on-line Data Collection Form, will not exceed the following:

<u>Year Ending</u>	<u>Price</u>
April 30, 2023	\$7,030
April 30, 2024	\$7,240
April 30, 2025	\$7,460

Our price does not include implementation of any other future accounting or auditing pronouncements and/or government requirements that may change, thus, the scope or amount of auditing necessary to complete our engagement may increase beyond what is currently anticipated. Should such events occur, we would present you with our estimate of any possible increase prior to beginning our audit for the given year. An equitable adjustment in the proposed price will be negotiated if the cost of time required for performance of the audit service is increased or decreased pursuant to a change in scope of the audit requested by the City or required by State or Federal regulations.

Any work performed by us that is of a bookkeeping (non-audit) nature, including the balancing and reconciling of the books and records, will be billed separately by us at normal hourly billing rates. Any such work will be discussed with you and approved by you before such work commences. The City will have the option of completing these tasks with their own staff cognizant that the deadline for completion of the audit may have to be extended.

During the course of the engagement, we may communicate with you or your personnel via fax or e-mail, and you should be aware that communication in those mediums contains a risk of misdirected or intercepted communications.

Regarding the electronic dissemination of audited financial statements, including financial statements published electronically on your Internet website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Professional standards prohibit us from being the sole host and/or the sole storage for your financial and non-financial data. As such, it is your responsibility to maintain your original data and records and we cannot be responsible to maintain such original information. By signing this engagement letter, you affirm that you have all the data and records required to make your books and records complete.

The audit documentation for this engagement is the property of Wermer, Rogers, Doran & Ruzon, LLC and constitutes confidential information. However, we may be requested to make certain audit documentation available to regulators and federal agencies and the U.S. Government Accountability Office pursuant to authority given to it by law or regulation, or to peer reviewers. If requested, access to such audit documentation will be provided under the supervision of Wermer, Rogers, Doran & Ruzon, LLC's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to these agencies and regulators. The regulators and agencies may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies. We agree to retain our audit documentation or work papers for a period of at least five years from the date of our report.

Further, we will be available during the year to consult with you on financial management and accounting matters of a routine nature.

During the course of the audit, we may observe opportunities for economy in, or improved controls over, your operations. We will bring such matters to the attention of the appropriate level of management, either orally or in writing.

We agree to retain our audit documentation or work papers for a period of at least five years from the date of our report.

You agree to inform us of facts that may affect the financial statements of which you may become aware during the period from the date of the auditor's report to the date the financial statements are issued.

At the conclusion of our audit engagement, we will communicate to the Mayor and Members of the City Council the following significant findings from the audit:

- Our view about the qualitative aspects of the entity's significant accounting practices;
- Significant difficulties, if any, encountered during the audit;
- Uncorrected misstatements, other than those we believe are trivial, if any;
- Disagreements with management, if any;
- Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
- Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;
- Representations we requested from management;
- Management's consultations with other accountants, if any; and
- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.

In accordance with the requirements of *Government Auditing Standards*, we have attached a copy of our latest external peer review report of our firm for your consideration and files.

Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the financial statements and compliance over major federal award programs including our respective responsibilities.

We appreciate the opportunity to be your financial statement auditors and look forward to working with you and your staff.

Respectfully,



WERMER, ROGERS, DORAN & RUZON, LLC
Certified Public Accountants

RESPONSE:

This letter correctly sets forth our understanding.

City of Crest Hill, Illinois

Acknowledged and agreed on behalf of the City by:

Name: _____

Title: _____

Date: _____

Price Assumptions

Our price assumes the following:

- We will be provided with an electronic copy (preferable in Microsoft Excel) of the year end auditable line-item balanced trial balances for all funds including account number, account description, original budget, final budget, and year-end balance.
- The City's budget information in the general ledger will be accurate.
- All subsidiary ledgers will reconcile to the general ledger.
- As part of the report preparation process, we will assist the City in recording entries to its accounts based on information provided by the City in order to prepare year end entries for reporting on the GAAP basis of accounting at the fund level and government-wide financial statements in accordance with GASB Statement No. 34, we will also prepare reconciliations between the government-wide financial statements and the fund financial statements.
- All bank accounts and investment accounts will be reconciled through the end of the year being audited to the trial balances.
- All interfund and transfer accounts will balance and that the purposes for such interfund and transfer accounts will be explained by the City.
- Beginning fund equity amounts for each fund will be reconcilable to prior year audited ending fund equity.
- The City will prepare capital assets information including additions and deletions.
- We will be provided with complete payroll records including check registers and individual employee totals for the fiscal and calendar years reconciled to payroll tax returns.
- The City will cooperate with our requests for information such as explanations of account activity.
- Requested records including invoices, contracts, grant agreements, and supporting documentation will be located and provided to us.
- We assume the City will prepare the Management's Discussion and Analysis, Introductory Section, and Statistical Section of the Comprehensive Annual Financial Report.
- The City's Police Pension Fund will be responsible for preparing and filing required reports with the Illinois Division of Insurance.

Any work performed by us that is of a bookkeeping (non-audit) nature, including the balancing and reconciling of the books and records, will be billed separately by us at normal hourly billing rates which are as follows: staff - \$125.00, manager - \$230.00, and partner - \$280.00. Any such work shall be discussed with you and approved by you before such work commences. The City will have the option of completing these tasks with their own staff cognizant that the deadline for completion of the audit may have to be extended.

Report on the Firm's System of Quality Control

To the Partners of Wermer, Rogers, Doran & Ruzon, LLC and the
Peer Review Alliance Report Acceptance Committee

We have reviewed the system of quality control for the accounting and auditing practice of Wermer, Rogers, Doran & Ruzon, LLC (the firm) in effect for the year ended July 31, 2022. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a system review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported on in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act and an audit of an employee benefit plan.

As part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Wermer, Rogers, Doran & Ruzon, LLC in effect for the year ended July 31, 2022 has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Wermer, Rogers, Doran & Ruzon, LLC has received a peer review rating of *pass*.

Kerber Rose, SC
January 11, 2023



To: Mayor Soliman and City Council
From: Glen Conklin, Treasurer and Lisa Banovetz, Director of Finance
Date: March 27, 2023
Re: Revised Fiscal Year 2023~2024 Budget Work Session

Honorable Mayor and City Council:

I am pleased to present the DRAFT Fiscal Year 2023~2024 annual municipal budget which includes projections for the Fiscal Year beginning May 1, 2023 and ending April 30, 2024.

Purpose

The purpose of the City's annual budget process is to present the City Council with a budget which best addresses the intent of how resources will be spent on behalf of the stakeholders of the City of Crest Hill. This process is intended to provide transparency in addition to ensuring that all resources will be disbursed in the most efficient and effective manner possible.

This process will provide City Council with an opportunity to verify that the City is maintaining its current service levels to its residents and community stakeholders, and that it is allocating the necessary funding for infrastructure improvements, while working within the constraints of increases in costs that have resulted from inflationary pressures and supply chain issues. This process, if conducted effectively, will result in a collective understanding of how and where the City's limited fiscal resources will be disbursed.

The budget serves as a financial plan, an operations guide, and a communications device. As a financial plan, this document is the City's primary instrument for promoting solvency, efficiency, and collective choices regarding the distribution and allocation of available resources. As an operations guide, it articulates departmental action goals in addition to how these goals will be accomplished. As a communications device, it contains information pertaining to key issues facing the City and priorities how the City's resources will be expended.

The City's goal is to verify that it is providing services that enrich the quality of life for its residents, in addition to ensuring that decisions are of sound fiscal management, and that all funds are expended in a manner to foster a dynamic business environment, while creating an inclusive community that values diversity.

This budget format is consistent with Generally Accepted Accounting Principles (GAAP) and has been prepared in accordance with all applicable federal, state, and local laws.

Legal Requirements

State law requires that all general-purpose local governments pass an appropriation ordinance within the first quarter of each fiscal year, or an annual budget shall be adopted by the corporate authorities before the beginning of each fiscal year to which it applies. On February 6, 2023, City Council amended its ordinance and adopted sections 5/8-2-9.1 through and including sections 5/8-2-9.10 of Chapter 65 of the Illinois Compiled Statutes (Municipal Code) which provide for a municipality's financial operation under an annual budget in lieu of an appropriation ordinance. It also approved an ordinance adopting the Budget System and added a new Chapter 3.01, section 3.01.010 (Budget System Adopted) to Title 3 (Revenue and Finance) of the City of Crest Hill Code of Ordinances. Under the Budget System, the City must receive approval and adopt its upcoming fiscal year budget by April 30th of each fiscal year.

Budget Highlights

- The City, after receiving approval from the City Council during Fiscal Year 2023, has budgeted \$2,800,000 for road improvements throughout the City of Crest Hill. At the January 23, 2023 City Council work session, Ron Weideman, Engineer, presented his findings on City owned roadway conditions and prioritized roads to be repaired in order of the condition of the roads. It was determined that the City would invest \$2,800,000 to repair the roads with the lowest rating resulting in a servable condition.
 - To offset this cost, the City has budgeted offsetting revenue for two \$1,000,000 reimbursements (total of \$2,000,000) from the DCEO. These reimbursements were applied for over a year ago. The City expects to receive this funding from the DCEO during Fiscal Year 2023~2024.
 - The City's General Fund will supplement the remaining \$741,800 to complete the road improvements budgeted for Fiscal Year 2023~2024. The transfer for this expenditure will be from the City's Administration department budget in the General Fund.
- The City's collective bargaining agreement with the Metropolitan Alliance of Police (MAP)'s union employees expired on April 30, 2022. This contract has not been re-negotiated as of March 22, 2023. The City has a placeholder in its current budget for salary increases for the employees who are MAP Union employees. This MAP contract is scheduled to be mediated for resolution on March 27, 2023.

- The City currently outsources its IT services to a third party. The City is paying its current IT vendor 68% more than it was paying its previous vendor which has added to the expense of the proposed IT budget for Fiscal Year 2024. This increase does not include any after-hours work the IT vendor is asked to perform. The City will be bringing options to the City Council for how IT will be administered during the upcoming fiscal year.
- Currently, there are no vehicles budgeted to be replaced during Fiscal Year 2024 as part of the City's capital replacement program. The City is currently evaluating the condition of its vehicle fleet and intends to have this as a future work session agenda item to discuss how to proceed forward with the capital replacement program.

Below is a summary of what this budget work session will cover:

- City-Wide Fund revenues and expenditures summary
- General Fund operating expenditures by Department
- MFT
- Non-Home Rule Fund
- Water/Sewer Fund
- West Plant Rehabilitation Fund
- Capital Replacement Fund
- Capital Projects Fund
- TIF Larkin/30
- Refuse
- Police pension
- Police special assets

City-Wide Fund revenues and expenditures summary

The City is currently projecting a budget deficit of **(\$4,853,991)** in this DRAFT Fiscal Year 2023~2024 budget. Of this deficit, \$1,900,000 was a budgeted expenditure from Fiscal Year 2022~2023 for a watermain lining project that did not occur in addition to \$400,000 of meters that were budgeted for Fiscal Year 2023 but will not be ordered/received until Fiscal Year 2024. This project and the meter expense is a carryover to this fiscal year's budget. Below is a summary, by fund, of the revenue and expenditures in addition to a fund surplus or deficit by fund:

	Fiscal Year 2023~2024 Budget	Fiscal Year 2022~2023 Budget	Prior Year End 4/30/2022 Total	FY 2023 Actuals through 2/28/2023
General Fund Revenue	\$11,659,063	\$10,842,907	\$12,144,129	\$9,438,516
Officials	\$110,975	\$109,975	\$119,116	\$96,734
Police	\$5,694,501	\$5,279,300	\$6,127,632	\$4,101,215
Streets	\$1,415,582	\$1,554,238	\$1,309,766	\$945,604
Facilities Maintenance	\$425,286	\$384,310	\$0	\$110,667
IT	\$536,801	\$450,551	\$34,156	\$469,502
Fleet Vehicle Maintenance	\$511,292	\$502,400	\$2,492	\$440,163
Administration	\$2,224,269	\$1,123,424	\$1,059,821	\$733,049
Clerks	\$266,195	\$253,980	\$251,298	\$154,210
Treasurers	\$215,452	\$234,068	\$343,478	\$153,675
Community Development	\$1,053,127	\$858,881	\$403,929	\$488,766
Total General Fund Expenses	\$12,453,479	\$10,751,127	\$9,651,687	\$7,693,587
General Fund Surplus (Deficit)	(\$794,416)	\$91,779	\$2,492,442	\$1,744,930
Transfer from General fund balance	\$794,416 See page 12 for fund balance details			
MFT				
Revenue	\$922,759	\$872,154	\$900,768	\$721,356
Expenditures	\$922,759	\$1,495,000	\$1,168,192	\$1,042,314
Fund Surplus (Deficit)	\$0	(\$622,846)	(\$267,424)	(\$320,958)
Non-Home Rule				
Revenue	\$2,000,000	\$1,700,000	\$2,168,730	\$1,719,801
Expenditures	\$2,000,000	\$1,700,000	\$1,828,055	\$1,145,660
Fund Surplus (Deficit)	\$0	\$0	\$340,676	\$574,141

Water Revenue	\$10,750,000	\$10,672,711	\$9,554,452	\$7,305,337
Water Expenditures	\$2,346,417	\$2,171,325	\$2,079,904	\$1,879,063
Sewer Expenditures	\$679,043	\$766,399	\$679,624	\$397,238
STP Expenditures	\$1,485,623	\$1,469,399	\$1,159,149	\$910,933
Water Administration Expenditures	\$6,238,917	\$6,060,588	\$6,078,579	\$5,179,466
Water/Sewer/STP	\$10,750,000	\$10,467,711	\$9,997,256	\$8,366,699
Fund Surplus (Deficit)	(\$0)	\$205,000	(\$442,804)	(\$1,061,362)

Water/Sewer/STP Capital

Revenue	\$2,339,502	\$2,390,000	\$1,625,775	\$2,390,000
Expenditures	\$5,494,002	\$2,595,000	\$734,805	\$352,614
Fund Surplus (Deficit)	(\$3,154,500)	(\$205,000)	\$890,970	\$2,037,386

Transfer from Water Sewer fund balance \$3,154,500 See page 12 for fund balance details

Capital replacement program

Revenue	\$68,180	\$0	\$605,280	\$0
Expenditures	\$68,180	\$0	\$422,048	\$73,585
Fund Surplus (Deficit)	\$0	\$0	\$183,232	(\$73,585)

Capital Improvement Projects (including City Center and Public Works Buildings)

Revenue	\$6,574,215	\$2,417,160	\$109,606	\$1,819,362
Expenditures	\$6,574,215	\$5,367,360	\$7,200,698	\$4,321,390
Fund Surplus (Deficit)	\$0	(\$2,950,200)	(\$7,091,093)	(\$2,502,028)

TIF Larkin/30

Revenue	\$35,000	\$35,000	\$36,707	\$26,876
Expenditures	\$35,000	\$35,000	\$1,950	\$26,876
Fund Surplus (Deficit)	\$0	\$0	\$34,757	\$1

Water Sewer Debt

Revenue	\$1,736,610	\$1,757,735	\$1,757,735	\$1,464,779
Expenditures	\$1,736,610	\$1,757,735	\$660,708	\$406,842
Fund Surplus (Deficit)	\$0	\$0	\$1,097,027	\$1,057,937

Capital Construction Debt (City Center)

Revenue	\$763,600	\$773,350	\$769,350	\$642,375
Expenditures	\$763,600	\$773,350	\$599,700	\$190,900
Fund Surplus (Deficit)	\$0	\$0	\$169,650	\$451,475

West Plant Rehab.

Revenue	\$15,000,000	\$6,137,000	\$0	\$2,120,847
Expenditures	\$15,905,075	\$6,137,000	\$1,901,801	\$3,473,710
Fund Surplus (Deficit)	(\$905,075)	\$0	(\$1,901,801)	(\$1,352,863)

Transfer from Water Sewer fund balance \$905,075 See page 12 for fund balance details

Garbage

Revenue	\$1,395,712	\$1,373,937	\$1,298,372	\$1,006,829
Expenditures	\$1,395,712	\$1,348,514	\$1,265,505	\$1,089,507
Fund Surplus (Deficit)	\$0	\$25,423	\$32,866	(\$82,677)

Police Pension

Revenue	\$1,615,992	\$1,502,000	(\$711,236)	\$1,292,853
Expenditures	\$1,615,992	\$1,502,000	\$1,601,098	\$1,197,774
Fund Surplus (Deficit)	\$0	\$0	(\$2,312,334)	\$95,079

Police Special Assets

Revenue	\$8,500	\$8,500	\$23,203	\$140,936
Expenditures	\$8,500	\$8,500	\$9,590	\$98,086
Fund Surplus (Deficit)	\$0	\$0	\$13,613	\$42,850

Total Revenue	\$54,869,133	\$40,482,454	\$30,282,871	\$30,089,868
Total Expenditures	\$59,723,124	\$43,938,298	\$37,043,094	\$29,479,545
Total Fund Surplus (Deficit)	(\$4,853,991)	(\$3,455,844)	(\$6,760,223)	\$610,324

Transfer from General fund balance

Transfer from Water Sewer fund balance \$4,059,575

Total Transfer from Fund Balance \$4,853,991 See page 12 for fund balance details

General Fund Revenue

The City is estimating the General Fund revenue to be \$11,659,063 for Fiscal Year 2023~2024. This is an increase from the previous year's annual budgeted revenue of \$816,156.

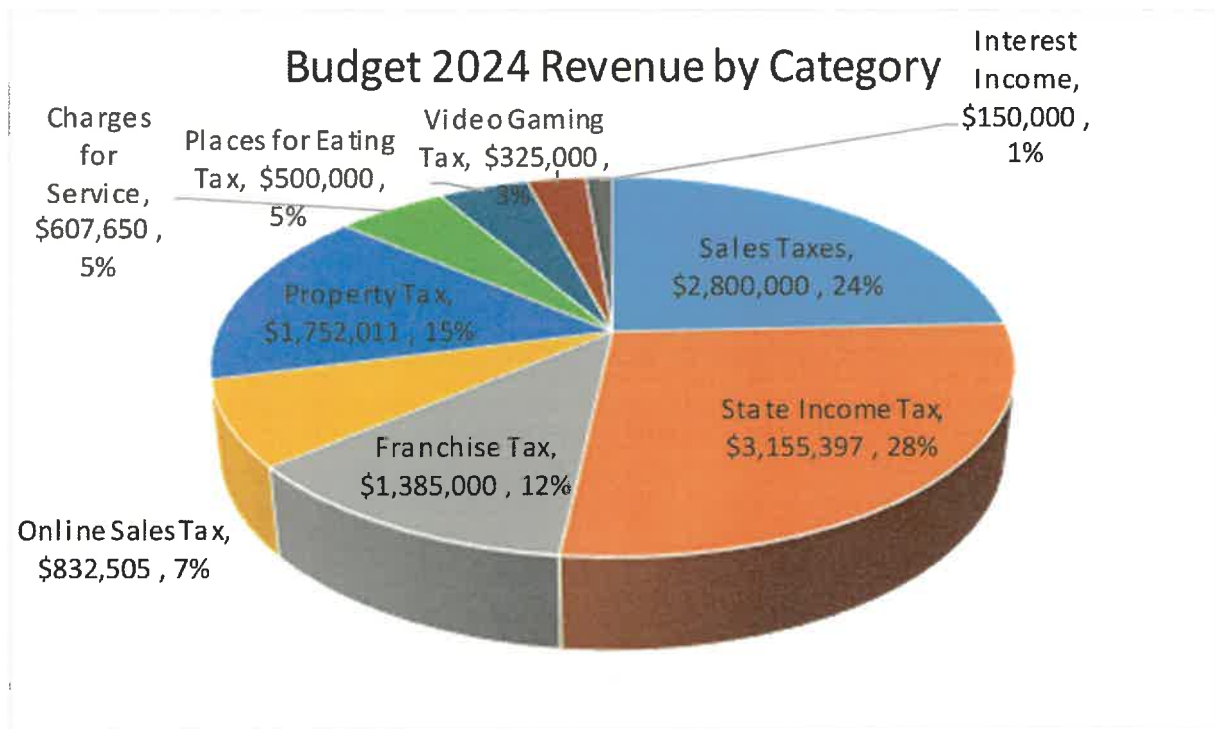
Revenue Estimates for state funding were used from Illinois Municipal League's February 2023 preliminary forecasts for municipalities to be used for projections for Fiscal Year 2023~2024

Per Capita estimates were used for

- State Income Tax
- State Use Tax
- Motor Fuel Tax
- Cannabis

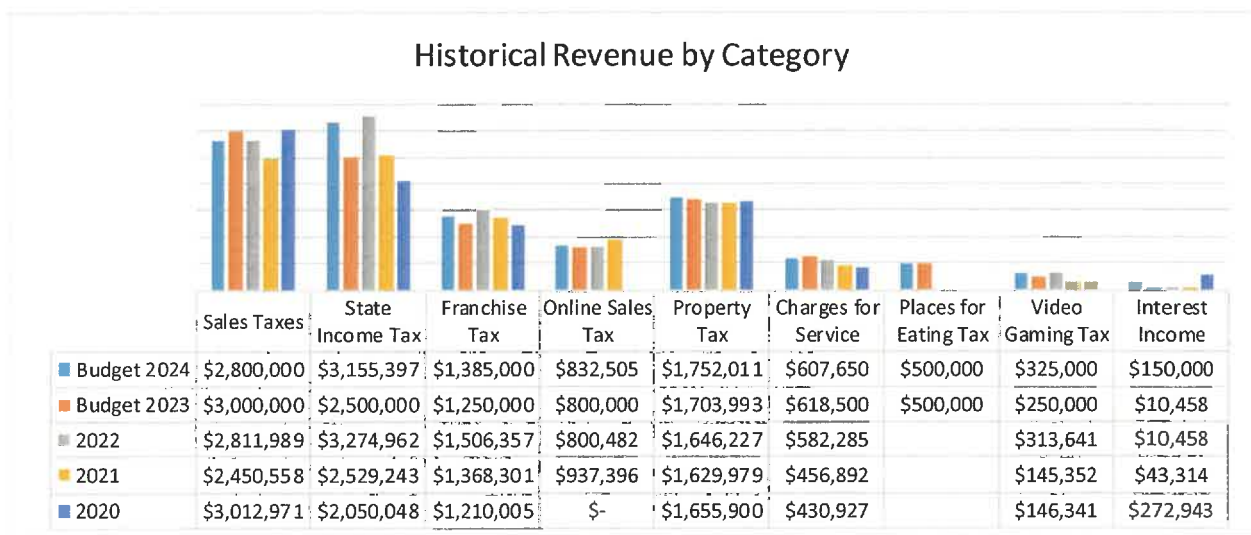
The major revenue sources that support the general fund are:

<u>Revenue Source</u>	<u>Amount</u>
State Income Tax	\$3,155,397 (28% of the total)
Sales Tax	\$2,800,000 (25% of the total)
Property Taxes	\$1,752,011 (15% of the total)
Franchise Tax	\$1,385,000 (12% of the total)
includes:	
• Telecommunications	
• ComEd/Nicor	
• Comcast Franchise Fee	
Online Sales Tax	\$ 832,505 (7% of the total)
Charges for Services	\$ 607,650 (5% of the total)
Places for Eating Tax	\$ 500,000 (4% of the total)
Video Gaming Tax	\$ 325,000 (3% of the total)
Interest Income	\$ 150,000 (1% of the total)
Other	<u>\$ 151,500 (1% of the total)</u>
 Total	 \$11,659,063



The Places for Eating Tax has been estimated for \$500,000 for Fiscal Year 2023~2024. The City is optimistic that this is a conservative estimate. The City used receipts from the month of January 2023 to extrapolate for the upcoming fiscal year's revenue estimate.

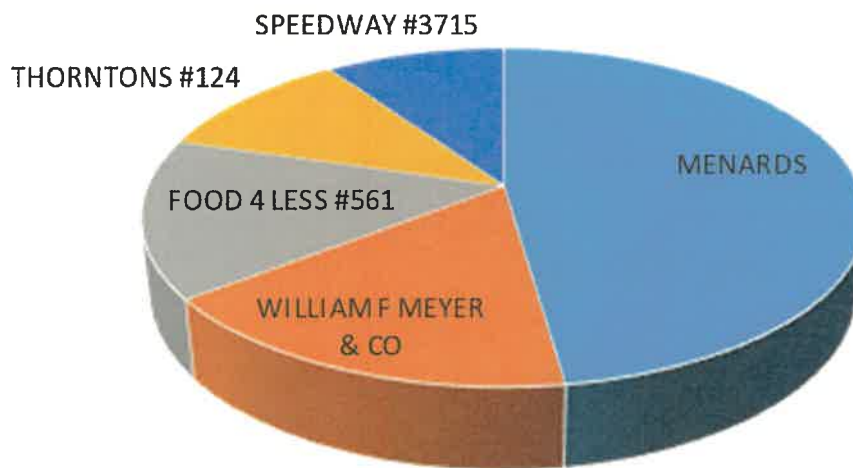
The numbers in the budget for property taxes are *final*. County will only distribute property taxes based on what the City received for its property tax extension from the previous year plus the lesser of CPI or 5% and any will add revenue for any new growth that occurred from the previous year's Equalized Assessed Value (EAV). CPI was 6.5% as of December 2022. The City levied five (5) percent more than the prior year's property tax extension.



Sales Tax Revenue

The City of Crest Hill collected sales taxes for Fiscal Year 2022 totaling more than \$2.8 Million dollars from 190 different businesses located within the City. The top five sales tax retailers are below with their respective percentage of the City's Sales Tax revenue.

Top Five Sales Tax Generating Businesses as of December 31, 2022



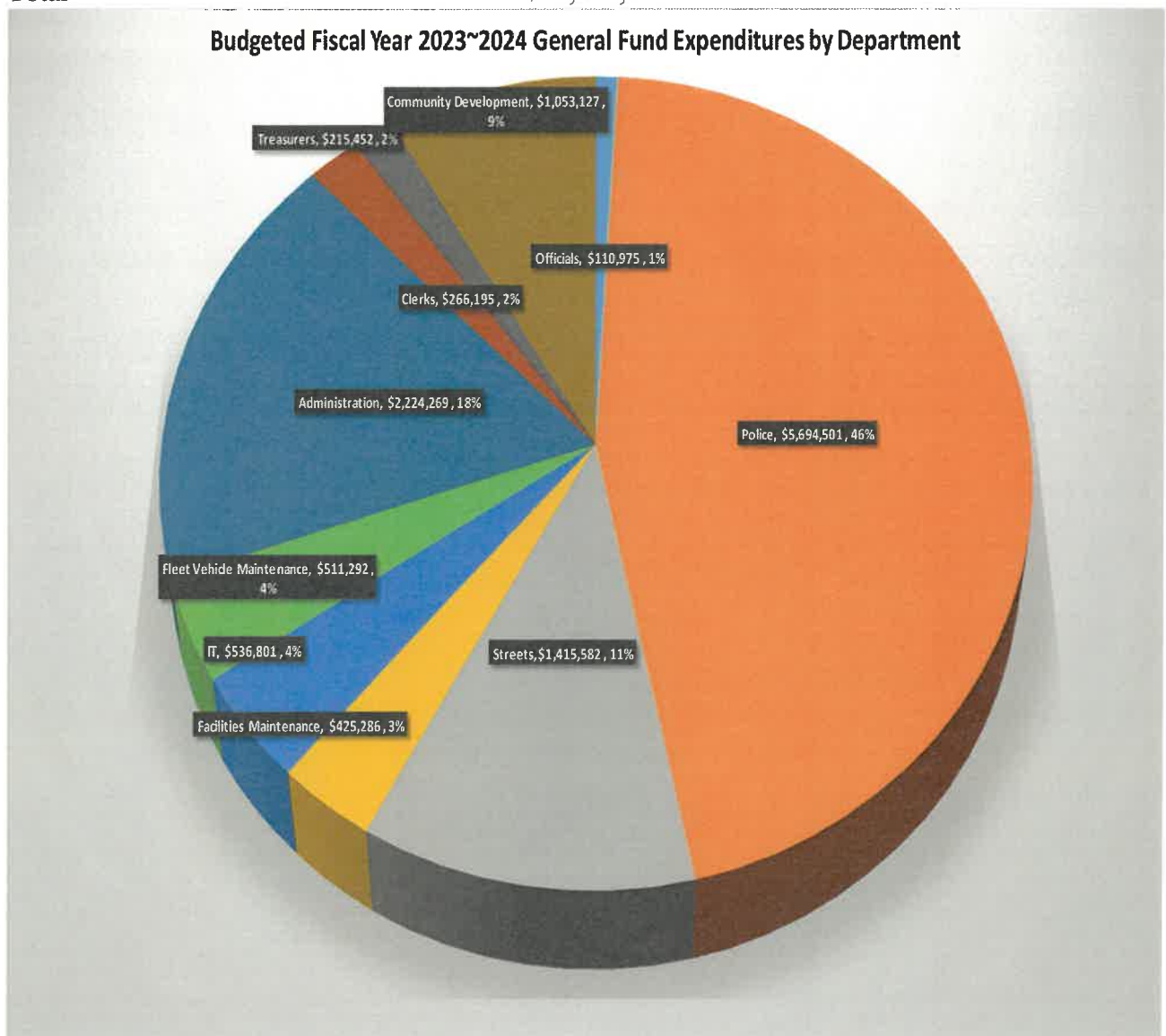
MENARDS	34%
WILLIAM F MEYER & CO	12%
FOOD 4 LESS #561	11%
THORNTONS #124	8%
SPEEDWAY #3715	7%

General Fund Expenditures

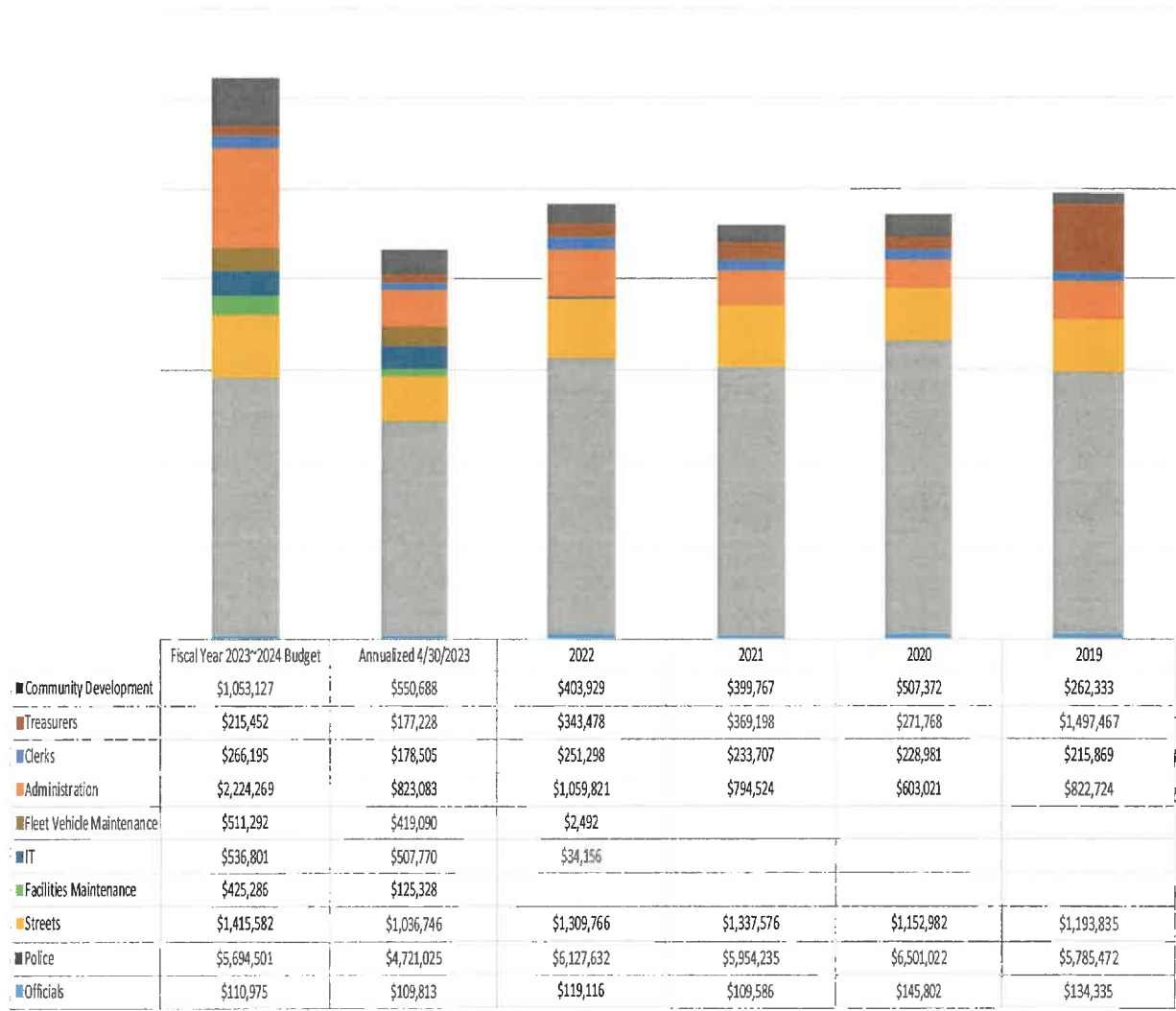
The City is estimating the General Fund expenditures to be \$12,453,479 for Fiscal Year 2023~2024 which is an increase of the previous year's budgeted expenditures by \$1,702,352 of which \$741,800 is the City's contribution to the road improvement projects, the City's property casualty insurance increased by \$200,000 and the City received a one-time refund of \$200,000 from its IPBC health care reserve during Fiscal Year 2023. Much of the remaining increase is due to salaries for positions anticipated to be filled during Fiscal Year 2024 that were budgeted but not filled during FY 2023 and raises for union and non-union employees. Inflation is also factored to account for the increase in prices for the purchase of goods and services compared to the previous fiscal year.

The Fiscal Year 2023~2024 General Fund Division expenditures are:

<u>Division</u>	<u>Amount</u>
Officials	\$110,975
Police	\$5,694,501
Streets	\$1,415,582
Facilities Management	\$425,286
Information Technology	\$536,801
Fleet Vehicle Maintenance	\$511,292
Administration	\$2,224,269
Clerk	\$266,195
Treasurer	\$215,452
Community Development	<u>\$1,053,127</u>
Total	\$12,453,479



Historical Expenditures by Department



Fiscal Year 2023 shown is for activity posted to the general ledger through February 28, 2023 which has been annualized through April 30, 2023.

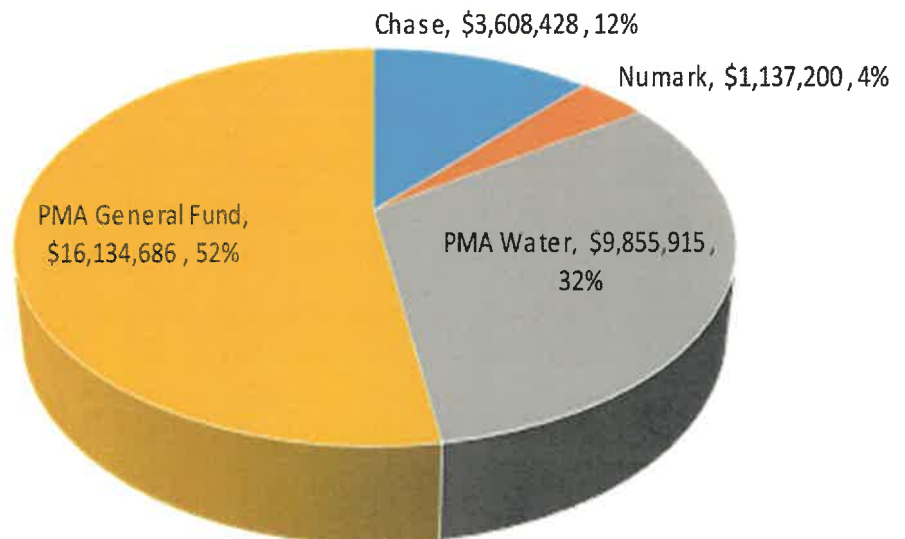
A brief analysis of the departments that had an increase in expenditures compared to the prior year is summarized below:

- Community Development is showing an increase from the previous year due to the anticipation of filling open positions within the department. The current open positions include the hiring of the Director of Community and Economic Development, having the position of Building Commissioner filled for a full fiscal year compared to only a partial year last fiscal year, hiring a full-time Planner in addition to hiring an additional full time Building Inspector. Contracted services did increase from the previous year's budget by \$135,000. This will hopefully not be expended if the open employee positions are filled in this department.

- The Administration department is showing an increase. Currently \$741,800 is budgeted to be paid by this department towards the budgeted \$2,800,000 road improvement projects for the upcoming fiscal year. The City's property, casualty insurance increased by \$200,000 from the prior year. In the previous fiscal year, the City received a one-time reimbursement from its IPBC health care reserve of \$200,000 which reduced the prior year's expenditures. The City will fill its second Accounts Disbursement Clerk position beginning on May 1, 2023 and will have salaries for two additional Accounts Disbursement Clerks for the full fiscal year compared to having only a half position filled in the previous fiscal year.
- The current IT budget includes contracted services with its current IT vendor. This is an increase of \$84,000 annually compared to the City's previous IT vendor contract. This budget also includes annual IT subscription charges that were included based on the fact they were paid for in the previous year.

A summary of the City's liquid assets as of February 28, 2023 is shown below:

\$30,736,228 Liquid Assets as of 2/28/2023



Fund Balance Summary

	General Fund	Water Sewer	Total
Fund balance as of April 30, 2022	\$ 10,437,892.00	\$ 8,972,883.00	\$ 19,410,775.00
Projected <i>unaudited</i> Fund Balance 4/30/2023	\$ 13,043,795.00	\$ 14,032,491.00	\$ 27,076,286.00

Motor Fuel Tax (M.F.T) and Federal Transportation Funds

The capital and maintenance projects are shown below:

- Capital Construction (City-wide sidewalk, curb, and patching program)
 - \$395,759
- Contractual Services (Traffic signals upgrades and roadway crack control)
 - \$212,500

Engineering (Design, construction engineering & bridge/culvert inspection services)

- \$176,500
- Materials and supplies (salt, deicing, pavement marking and sign replacement)
 - \$138,000

Total \$922,759

Non-Home Rule Sales Tax Fund

This is the eleventh year of the Non-Home Rule Sales Tax. The Non-Home Rule Sales Tax Fund records the receipts of the revenue generated from the approval of the one percent sales tax.

The City has met all its obligations that were originally established for the revenue received from this source which includes: funding the property tax rebate program, hiring added police officers, and using these funds for City capital improvement projects.

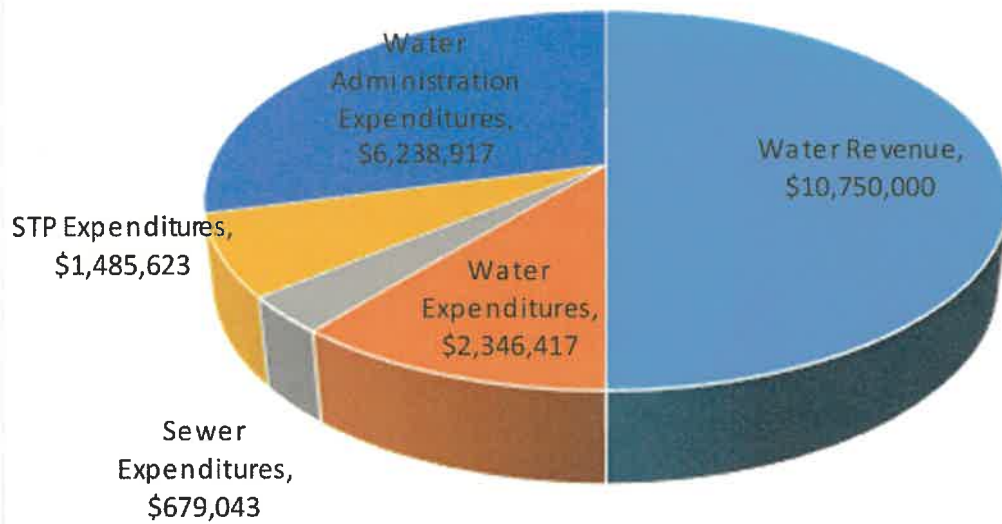
The Non-Home Rule Sales Tax revenue is budgeted to fund the following:

• Capital Projects	\$ 971,400
• Annual Debt Service Payment	\$ 763,600
• Property Tax Rebate Program	\$ 215,000
• Economic Incentive	<u>\$ 50,000</u>
Total	\$2,000,000

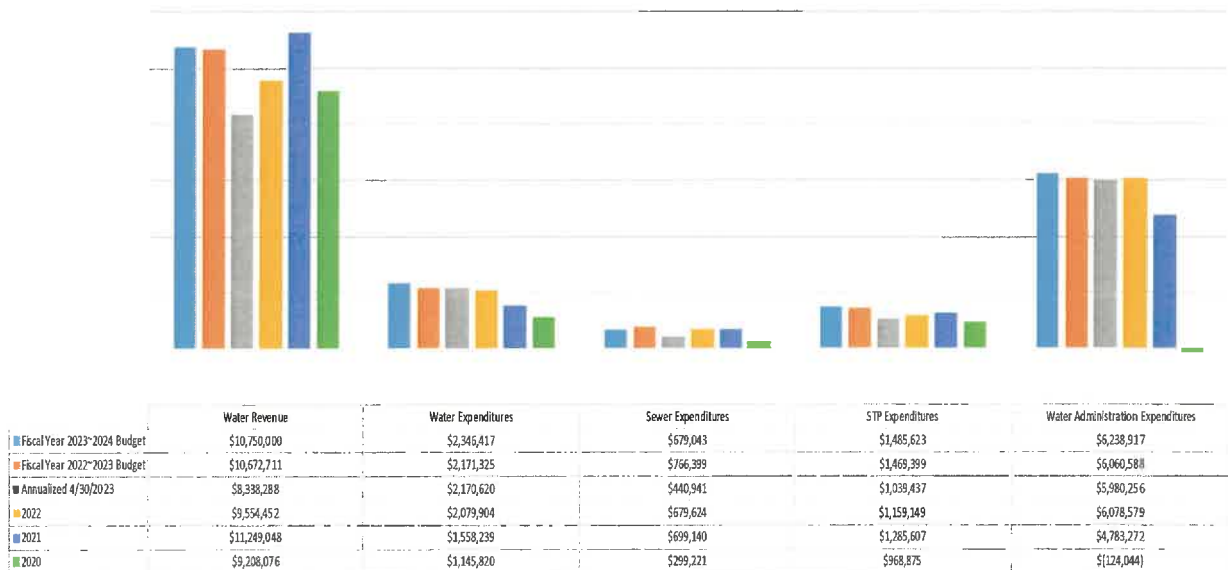
Water, Sewer, STP and Administration Fund

The City has separate funds to account for the revenue and expenditures that supply a safe, potable water supply for domestic and industrial usage and the expenditures that support a dependable system for collecting and treating the wastewaters of the City.

Fiscal Year 2023~2024 Budget



Historical Water, Sewer, STP and Administration Revenue and Expenditures



Water/Sewer Capital Projects Fund

The Water/Sewer Capital Projects fund was created to manage the capital improvements for the water sewer system. On January 17, 2022, the City Council voted to join the Regional Water Commission (RWC) to provide Crest Hill with Lake Michigan water by the year 2030. As part of joining the RWC, the City will complete infrastructure projects, including water main improvements. This cost is estimated to be \$65 million. The projects will occur over the next eight years. These improvements will accommodate the City's infrastructure to seamlessly tap into Lake Michigan water by 2030. All West plant capital expenditures are recorded in a separate fund.

Listed below are the Capital Water/Sewer projects budgeted for Fiscal Year 2023~2024:

• Watermain Replacement (Hillcrest, Parkrose-Gaylord to Sweetbrier, Center/Chaney, and Route 30 lining)	\$4,409,002
• Watermain Design (Parkrose, Green/Circle/Oakland, Theodore/Broadway/30 design, Plainfield engineering)	\$ 690,000
• Well Maintenance and iron filter repair	\$ 270,000
• Capital Equipment	\$ 75,000
• Technology Upgrades (Scada)	\$ 50,000
Total	\$5,494,002

Water/Sewer Debt Fund

This fund pays the City's two debt issuances that relate to water and sewer projects. The debt issuances were issued to support the construction and the improvement of the City's water supply facilities and wastewater treatment plants. There is one General Obligation refunding bond (Alt Rev Source), Series 2019A /AR of 2010 BABs bond and one IEPA loan. The City repays these loans from its annual water and sewer revenues.

West Plant Rehabilitation Fund

This fund is used to track expenditures related to improvements to the City's existing west sewage treatment plant that was built in 1960 and was last upgraded in the early 1990's. The City intends to focus on engineering and rehabilitation construction costs for the Fiscal Year 2023~2024.

Listed below are the budgeted projects for the West Plant Rehabilitation Fund:

• Construction costs to be reimbursed from the IEPA	\$15,000,000
• Well construction engineering costs	\$ 830,075
• SEECO Soils Testing	\$ 75,000
Total	\$15,905,075

Capital Replacement Program Fund

This fund implements a long-term approach to the systematic replacement of City owned vehicles, technology, capital equipment, and building maintenance for the City. Typically, City owned vehicles, equipment, technology, and computers are replaced according to a schedule that was created in Fiscal Year 2016.

The City is recommending placing a temporary hold on the capital replacement program for Fiscal Year 2024 and will concentrate its efforts on roadway improvements. Road repairs will be prioritized based on the condition of the roads.

City staff will administer regular maintenance to its capital assets and replace items promptly throughout the fiscal year upon receiving the approval from the Mayor and City Council on an as needed basis.

A review of the capital replacement program schedule will occur annually at future budget work sessions or as necessary during the upcoming fiscal year. When this replacement program is active, funding for vehicles, equipment, technology, and computers will come from the proper operating division's respective budget.

The current expenditures in this fund are principal and interest payments for the purchase of the Vector Truck that occurred during Fiscal Year 2022~2023.

Capital Projects Fund

The purpose of this fund is to evaluate the current City infrastructure and reserve funding for future building needs. This year's budget focus will be road improvements throughout the City of Crest Hill in addition to completing the remaining City Hall/ Police and Public Works buildings. Other projects to be completed within this fund are listed below.

The Non-Home Rule Fund will contribute \$971,400 towards these expenditures and the General Fund will contribute \$741,800 towards the road improvements that are currently budgeted to be completed during Fiscal Year 2023~2024. There are also funds remaining from the American Rescue Plan which will be used to complete these projects.

Projects that are estimated to be completed are:

• American Rescue Plan Chaney and Center Water Main	\$2,678,183
• Street rehabilitation projects (Theodore, Borio, and Ingalls)	\$1,400,000
• Parkrose-Gaylord to Sweetbrier (Roadway only)	\$ 250,000
• Weber & Knapp Construction	\$ 450,000
• City welcome signs	\$ 250,000
• Theodore retaining wall	\$ 120,700
• City Center Entrance and wayfinding signs	\$ 50,000
• Completion of City Center	\$ 930,000
• Street rehabilitation design	\$ 205,000
• Public Works grading site work, masonry inspection	\$ 57,500
• Prairie-Theodore to Raynor (Rebuild Illinois Funds)	\$ <u>182,832</u>

Total	\$6,574,215
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TIF ~ Larkin/30 fund

The City will be working with its City Council to continue to develop this TIF District during Fiscal Year 2023~2024.

Refuse

The City's current Refuse contract is with Republic Services. The current contract states there will be a 3.5% rate increase every year. The City will correspondingly raise its refuse rates by 3.5% from the Fiscal Year 2022~2023 rates.

The customers are currently billed every two months for this service. The current rates and the budgeted Fiscal Year 2023~2024 rates are below:

<u>Current Rates</u>	<u>Fiscal Year 2022~2023 Monthly</u>	<u>Fiscal Year 2023~2024 Monthly</u>	<u>Fiscal Year 2023~2024 Bimonthly</u>
Garbage	\$14.87	\$15.39	\$30.78
Yd Waste	\$1.71	\$1.77	\$3.54
Recycling landfill	\$3.47	\$3.59	\$7.18
surplus	\$0.38	\$0.39	\$0.79
	<u>\$20.43</u>	<u>\$21.15</u>	<u>\$42.29</u>

Police Pension Fund

The Police Pension Fund of the City of Crest Hill is an Illinois local government, as such, it is a separate legal entity with its own management and budget authority. This fund exists solely to provide pension benefits for the City's police officers and beneficiaries. Lauterbach & Amen currently manages the police pension fund.

The City contributes to a single employer defined pension plan for its Police Pension fund. This fund is governed by Illinois Compiled Statutes and may only be amended by the Illinois legislature. Participating employees must contribute 9.91% of their salary to the plan. The City must contribute the remaining amounts necessary to finance the plan and the administrative costs as actuarially decided by an enrolled actuary.

The City funds its contributions to the Police Pension Plan through its annual tax levy. The City implemented a long-range plan for a fully funded police pension by 2038. The plan includes adding \$150,000 to this fund each year for the next ten years, which is above the requested annual amount. State law requires police pension funds to be 90% funded by 2040. The City has met its past obligations for the additional \$150,000 contribution to this fund and has budgeted to make the \$150,000 additional contribution for Fiscal Year 2023~2024.

In December 2022, as part of the State of Illinois investment consolidation during Fiscal year 2022~2023, the City's Police Pension investment was consolidated into the State Street ~ Illinois Police Officers' Pension Investment Fund (IPOPIF) Consolidated Pool.

As of April 30, 2022, the Actuarial Value of Assets for the Police Pension fund was 73.43% funded.

Police Special Assets Fund

This fund is to account for certain fines received from the Will County Circuit Clerk which are restricted for law enforcement purposes only. The two sources of revenue in this fund come from assets seized during forfeiture or seizure.

Conclusion

The Fiscal Year 2023~2024 budget presents a sound financial plan which embodies the City's disciplined approach to spending, and dedication to its vision and the striving for continuous improvement of the community. The budget will be closely monitored during the next Fiscal Year and will follow the City Council's vision for the community.

I would like to take this opportunity to thank the Mayor, City Administrator, City Council, City Clerk and City Treasurer for their direction and support in the development of this budget. I would like to extend a special note of appreciation to the Department Heads as well as the entire City staff for their efforts and contributions to this financial plan.

Respectfully Submitted,

Lisa Banovetz, Director of Finance

4/30/2023 4/30/2024

10

Fiscal Year 2022-2023 Budget		Fiscal YTD Activity, Period Ending					From Inception						
		FY 2023~2024 BUDGET		As of 2/28/2023		4/30/2022	4/30/2021	4/30/2020	4/30/2019	4/30/2018	4/30/2023		
Account	Description												
General Fund Revenue Administration Department													
01-00-3110	Current Year Tax Levy	\$ 1,492,302	\$	\$ 1,540,320	\$	\$ 1,498,928	\$	\$ 1,438,553	\$	\$ 1,459,219	\$ 1,490,410	\$ 1,286,022	\$ 12,967,148
01-00-3111	PD Pension Tax Levy	\$ -	\$	\$ -	\$	\$ -	\$	\$ 821,448	\$	\$ 1,017,921	\$ 620,153	\$ 578,258	\$ 5,894,537
01-00-3112	FICA Tax Levy	\$ 19,999	\$	\$ -	\$	\$ 20,481	\$	\$ 19,656	\$	\$ 19,938	\$ 20,364	\$ 100,526	\$ 884,684
01-00-3113	IMRF Property Tax Levy	\$ 19,999	\$	\$ -	\$	\$ 20,481	\$	\$ 19,656	\$	\$ 19,938	\$ 20,364	\$ 100,526	\$ 970,409
01-00-3114	Prior Year Tax Levy	\$ 11,915	\$	\$ -	\$	\$ -	\$	\$ -	\$	\$ -	\$ -	\$ -	\$ 323
01-00-3190	R & B Current YearTax Levy	\$ 211,691	\$	\$ 211,691	\$	\$ 211,099	\$	\$ 207,675	\$	\$ 196,681	\$ 190,591	\$ 181,970	\$ 1,938,833
01-00-3201	Photo Copy Receipts	\$ -	\$	\$ -	\$	\$ 838	\$	\$ 968	\$	\$ -	\$ -	\$ -	\$ 1,806
01-00-3210	Licensing Fees	\$ 150,000	\$	\$ 126,000	\$	\$ 108,085	\$	\$ 115,796	\$	\$ 175,009	\$ 147,149	\$ 161,440	\$ 1,977,766
01-00-3211	Tobacco License	\$ 15,000	\$	\$ 15,750	\$	\$ 15,500	\$	\$ -	\$	\$ -	\$ -	\$ -	\$ 15,500
01-00-3212	Liquor License	\$ -	\$	\$ 53,900	\$	\$ 54,500	\$	\$ -	\$	\$ 750	\$ -	\$ -	\$ 55,250
01-00-3214	Amusement/Vending Licenses	\$ 26,750	\$	\$ 23,250	\$	\$ 2,875	\$	\$ -	\$	\$ -	\$ -	\$ -	\$ 2,875
01-00-3221	Building Permits	\$ 200,000	\$	\$ 150,000	\$	\$ 365,502	\$	\$ 268,423	\$	\$ 71,496	\$ 380,589	\$ 454,253	\$ 2,181,767
01-00-3223	Apartment/House Inspections	\$ 6,000	\$	\$ 10,000	\$	\$ -	\$	\$ -	\$	\$ 12,800	\$ 13,250	\$ 14,900	\$ 120,350
01-00-3230	Police Dept. Grant/Police Dept.	\$ -	\$	\$ -	\$	\$ 3,248	\$	\$ 370	\$	\$ 2,749	\$ -	\$ 2,211	\$ 8,577
01-00-3231	Police Fines	\$ 106,750	\$	\$ 106,750	\$	\$ 61,344	\$	\$ 103,058	\$	\$ 69,592	\$ 92,139	\$ 73,408	\$ 764,764
01-00-3232	Vehicle Towing	\$ 15,000	\$	\$ 15,000	\$	\$ 20,225	\$	\$ 20,834	\$	\$ 15,695	\$ 12,955	\$ 19,228	\$ 186,807
01-00-3234	Parking Fines	\$ 20,000	\$	\$ 20,000	\$	\$ 30,125	\$	\$ 30,016	\$	\$ 32,048	\$ 25,465	\$ 18,418	\$ 245,085
01-00-3237	Burglar/False Alarm	\$ 51,000	\$	\$ 51,000	\$	\$ 32,945	\$	\$ 574	\$	\$ 7,815	\$ 9,050	\$ 7,410	\$ 94,091
01-00-3347	Hotel/Motel Tax	\$ 16,500	\$	\$ 16,500	\$	\$ 17,050	\$	\$ 24,686	\$	\$ 20,015	\$ 15,250	\$ 15,448	\$ 178,052
01-00-3348	Car Rental Tax	\$ -	\$	\$ -	\$	\$ 5,498	\$	\$ 467	\$	\$ 1,785	\$ 8,841	\$ 5,822	\$ 64,273
01-00-3349	Online Sales Tax	\$ 800,000	\$	\$ 832,505	\$	\$ 614,105	\$	\$ 800,482	\$	\$ 937,396	\$ -	\$ -	\$ 2,351,984
01-00-3351	Places for Eating Tax	\$ 500,000	\$	\$ 500,000	\$	\$ 17,923	\$	\$ -	\$	\$ -	\$ -	\$ -	\$ 17,923
01-00-3352	State Income tax	\$ 2,500,000	\$	\$ 3,155,397	\$	\$ 2,191,022	\$	\$ 3,274,962	\$	\$ 2,050,048	\$ 2,155,698	\$ 2,175,319	\$ 22,353,490
01-00-3353	State Sales Tax	\$ 3,000,000	\$	\$ 2,800,000	\$	\$ 2,227,603	\$	\$ 2,811,989	\$	\$ 3,012,971	\$ 2,958,458	\$ 2,799,674	\$ 26,595,538
01-00-3355	Telecommunications	\$ 250,000	\$	\$ 250,000	\$	\$ 180,301	\$	\$ 249,641	\$	\$ 289,054	\$ 376,060	\$ 369,326	\$ 3,687,947
01-00-3356	COMED/NICOR Franchise Tax	\$ 800,000	\$	\$ 900,000	\$	\$ 808,334	\$	\$ 1,022,213	\$	\$ 696,373	\$ 625,902	\$ 529,553	\$ 6,915,411
01-00-3357	Personal Property Replacement	\$ 50,000	\$	\$ 50,000	\$	\$ 124,330	\$	\$ 146,737	\$	\$ 52,342	\$ 41,535	\$ 38,670	\$ 627,117
01-00-3358	VIDEO GAMING TAX	\$ 250,000	\$	\$ 325,000	\$	\$ 260,871	\$	\$ 313,641	\$	\$ 145,352	\$ 161,830	\$ 138,337	\$ 1,283,493
01-00-3359	Comcast Franchise Fee	\$ 200,000	\$	\$ 235,000	\$	\$ 171,656	\$	\$ 234,503	\$	\$ 223,269	\$ 222,385	\$ 263,811	\$ 2,156,523
01-00-3360	Cannabis Tax	\$ 40,000	\$	\$ 40,000	\$	\$ 23,926	\$	\$ 35,233	\$	\$ (3,410)	\$ -	\$ -	\$ 72,779
01-00-3371	FEMA Reimbursement	\$ -	\$	\$ -	\$	\$ -	\$	\$ 7,866	\$	\$ 23,599	\$ -	\$ -	\$ 31,465
01-00-3374	Special Event/Subpoena Reimb.	\$ -	\$	\$ -	\$	\$ 2,503	\$	\$ -	\$	\$ -	\$ -	\$ -	\$ 2,503
01-00-3378	COVID Grants	\$ -	\$	\$ -	\$	\$ -	\$	\$ -	\$	\$ -	\$ -	\$ -	\$ -
01-00-3456	Pace Shelter Revenue	\$ 18,000	\$	\$ 18,000	\$	\$ 575	\$	\$ -	\$	\$ -	\$ -	\$ -	\$ 848,430
01-00-3490	Assessments ReceivAssessments	\$ -	\$	\$ -	\$	\$ -	\$	\$ 12,000	\$	\$ -	\$ -	\$ -	\$ 575
01-00-3531	Weed Cutting Receipts	\$ -	\$	\$ 4,000	\$	\$ 8,303	\$	\$ 19,165	\$	\$ 20,142	\$ 27,475	\$ 38,740	\$ 12,000
01-00-3611	Interest Income	\$ -	\$	\$ 150,000	\$	\$ 202,878	\$	\$ 10,458	\$	\$ 272,943	\$ 226,148	\$ 110,469	\$ 229,219
													\$ 1,003,599

4/30/2023		4/30/2024		Fiscal YTD Activity, Period Ending							From Inception
Fiscal Year 2022-2023 Budget		FY 2023-2024 BUDGET		4/30/2024	As of 2/28/2023	4/30/2023	4/30/2021	4/30/2020	4/30/2019	4/30/2018	4/30/2023
Account	Description										
01-00-3620	Sprintcom / T-Mobile Revenue	\$	42,000	\$ 45,000	\$ 26,467	\$ 45,680	\$ 68,171	\$ 60,328	\$ 58,255	\$ 87,244	\$ 691,389
01-00-3800	Auditor Market Value	\$	-	\$ -	-	\$ -	(2,877)	\$ 27,519	\$ 5,306	\$ 21,737	\$ 44,837
01-00-3801	Special Events	\$	20,000	\$ -	-	\$ -	-	\$ -	\$ -	\$ -	\$ -
01-00-3900	Miscellaneous Revenue	\$	-	\$ -	-	\$ 59,881	\$ 466,150	\$ 105,739	\$ 57,796	\$ 76,487	\$ 1,031,034
01-00-3940	Scrap Sales	\$	-	\$ -	\$ 11,094	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,094
01-00-3953	Reimbursement W/C claims	\$	-	\$ -	\$ 44,590	\$ -	\$ -	\$ -	\$ -	\$ (0)	\$ 44,590
01-00-3954	Administrative Hearing	\$	-	\$ 4,000	\$ 7,813	\$ 8,571	\$ -	\$ -	\$ -	\$ -	\$ 16,384
01-00-3955	MC Squared	\$	-	\$ -	\$ 35,172	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,172
01-00-3956	FORECLOSURE REGISTRATION FEE	\$	10,000	\$ 10,000	\$ 10,256	\$ 15,848	\$ 30,224	\$ 26,151	\$ -	\$ -	\$ 82,479
01-00-3958	Reimb. Property DaMiscellaneou	\$	-	\$ -	\$ 72	\$ 3,082	\$ -	\$ -	\$ -	\$ -	\$ 3,154
Administration Department Revenue		\$	10,842,907	\$ 11,659,963	\$ 9,438,516	\$ 12,144,129	\$ 11,868,961	\$ 10,109,288	\$ 9,963,417	\$ 9,668,907	\$ 98,703,133

	4/30/2023	4/30/2024	Fiscal YTD Activity, Period Ending						From Inception 4/30/2023
		FY 2023-2024 BUDGET	As of 2/28/2023	4/30/2022	4/30/2021	4/30/2020	4/30/2019	4/30/2018	
10	Fiscal Year 2022-2023 Budget								
	Description								
	Account								
	Officials								
01-01-4100	Salaries	\$ 55,000	\$ 53,824	\$ 58,011	\$ 55,079	\$ 52,760	\$ 58,024	\$ 59,497	\$ 685,958
01-01-4210	FICA	\$ 4,000	\$ 3,337	\$ 3,596	\$ 3,415	\$ 3,573	\$ 3,595	\$ 3,675	\$ 27,769
01-01-4220	Medicare	\$ 725	\$ 781	\$ 841	\$ 799	\$ 836	\$ 841	\$ 862	\$ 6,604
01-01-5300	Contractual Services	\$ 7,500	\$ 5,125	\$ 9,561	\$ 14,720	\$ 13,471	\$ 8,226	\$ 5,696	\$ 243,769
01-01-5301	Technology	\$ -	\$ -	\$ 5,624	\$ 6,290	\$ 5,659	\$ 5,100	\$ 2,779	\$ 83,322
01-01-5315	Cable TV	\$ -	\$ -	\$ 7,251	\$ 9,278	\$ 35,477	\$ 25,741	\$ 16,551	\$ 152,843
01-01-5321	Printing & Publications	\$ 2,000	\$ 1,888	\$ 724	\$ 829	\$ 4,483	\$ 2,865	\$ 2,081	\$ 51,835
01-01-5323	Insurance & Bonding	\$ 1,250	\$ -	\$ -	-	-	-	-	\$ 390,232
01-01-5330	Engineering	\$ -	\$ -	\$ 1,208	-	-	-	-	\$ 261,280
01-01-5341	Training	\$ 6,000	\$ 5,000	\$ 4,582	-	\$ 9,375	\$ 8,764	\$ 10,799	\$ 65,600
01-01-5342	TRAVEL EXPENSES	\$ 5,000	\$ 5,000	\$ 6,004	-	-	-	-	\$ 17,102
01-01-5343	Miscellaneous Expense	\$ 500	\$ 471	\$ 886	\$ 229	\$ 594	\$ 615	\$ 367	\$ 9,458
01-01-5345	Dues & Subscriptions	\$ 25,000	\$ 21,043	\$ 19,496	\$ 18,948	\$ 19,556	\$ 20,564	\$ 20,649	\$ 231,946
01-01-5383	Beautification Committee	\$ 1,000	\$ -	\$ 425	-	-	-	-	\$ 425
01-01-5400	Material & Supplies	\$ 3,000	\$ 266	\$ 45	\$ -	\$ 18	\$ -	-	\$ 19,428
		\$ 109,975	\$ 96,734	\$ 119,116	\$ 109,586	\$ 145,802	\$ 134,335	\$ 122,957	\$ 2,247,569

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10		Fiscal Year 2022-2023 Budget		Fiscal YTD Activity, Period Ending						From Inception
Account		FY 2023-2024 BUDGET	4/30/2024	As of 2/28/2023	4/30/2022	4/30/2021	4/30/2020	4/30/2019	4/30/2018	4/30/2023
Description										
Police										
01-02-4100	Salaries	\$ 3,245,798	\$ 3,406,149	\$ 2,477,779	\$ 3,074,329	\$ 2,919,861	\$ 3,105,203	\$ 2,896,645	\$ 2,792,283	\$ 22,339,796
01-02-4101	Clerical Salaries	\$ 174,000	\$ 287,725	\$ 130,933	\$ 148,035	\$ 135,749	\$ 154,817	\$ 141,955	\$ 131,316	\$ 1,365,185
01-02-4102	Mechanic Salaries	\$ -	\$ -	\$ -	\$ 44,403	\$ 38,232	\$ 37,565	\$ 36,824	\$ 32,937	\$ 5,003,540
01-02-4120	Overtime	\$ 200,000	\$ 200,000	\$ 207,879	\$ 237,988	\$ 194,624	\$ 211,849	\$ 144,676	\$ 115,484	\$ 1,581,208
01-02-4121	Clerical Overtime	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 99	\$ 562	\$ 10,937	\$ 34,417
01-02-4122	Mechanic Overtime	\$ -	\$ -	\$ -	\$ 6,862	\$ 6,519	\$ 2,740	\$ 199	\$ 1,006	\$ 23,512
01-02-4200	Insurance Benefit	\$ 850,000	\$ 971,662	\$ 656,347	\$ 742,372	\$ 691,836	\$ 709,123	\$ 606,993	\$ 616,957	\$ 6,271,477
01-02-4201	Post Empl. Insurance	\$ 45,000	\$ 45,000	\$ 69	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 69
01-02-4210	FICA	\$ 20,000	\$ 27,959	\$ 10,831	\$ 13,429	\$ 12,654	\$ 13,011	\$ 11,667	\$ 10,961	\$ 94,773
01-02-4220	Medicare	\$ 55,000	\$ 56,861	\$ 44,838	\$ 51,660	\$ 47,634	\$ 45,866	\$ 44,569	\$ 42,796	\$ 356,160
01-02-4230	Unemployment Benefit	\$ 4,000	\$ 4,000	\$ 413	\$ 4,888	\$ 3,131	\$ 4,589	\$ 4,939	\$ 9,360	\$ 48,275
01-02-4240	IMRF Expense	\$ 20,000	\$ 30,143	\$ 11,098	\$ 16,150	\$ 16,074	\$ 14,141	\$ 15,145	\$ 13,536	\$ 119,386
01-02-4250	Police Pension Contribution	\$ 150,000	\$ 150,000	\$ 150,000	\$ 971,448	\$ 1,262,225	\$ 1,529,033	\$ 1,168,181	\$ 1,184,836	\$ 9,424,069
01-02-5300	Contractual Services	\$ 17,500	\$ 17,500	\$ 12,416	\$ 368,595	\$ 262,697	\$ 312,249	\$ 385,392	\$ 390,736	\$ 3,128,976
01-02-5301	Technology	\$ -	\$ -	\$ -	\$ 32,492	\$ 27,213	\$ 20,463	\$ 21,233	\$ 14,554	\$ 301,348
01-02-5302	Legal Services	\$ -	\$ -	\$ -	\$ 17,551	\$ 7,443	\$ 14,624	\$ 9,991	\$ 10,452	\$ 86,170
01-02-5307	Wescom Expenses	\$ 345,000	\$ 345,000	\$ 279,276	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 279,276
01-02-5310	Outside Services	\$ 14,000	\$ 14,000	\$ 13,702	\$ 13,303	\$ 13,264	\$ 5,741	\$ 17,506	\$ 8,373	\$ 99,218
01-02-5312	Consulting	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,876
01-02-5321	Printing & Publications	\$ 4,500	\$ 4,500	\$ 3,527	\$ 2,409	\$ 2,351	\$ 2,451	\$ 2,557	\$ 4,878	\$ 39,716
01-02-5322	Postage	\$ -	\$ -	\$ -	\$ -	\$ 2,130	\$ 943	\$ 2,660	\$ 1,501	\$ 17,977
01-02-5323	Insurance & Bonding	\$ 1,242	\$ 1,242	\$ -	\$ 121,964	\$ 98,672	\$ 95,056	\$ 99,105	\$ 195,100	\$ 1,375,823
01-02-5341	Police Training	\$ 32,800	\$ 34,300	\$ 30,104	\$ 38,281	\$ 25,883	\$ 19,864	\$ 22,880	\$ 16,301	\$ 253,930
01-02-5342	Travel Expenses	\$ 2,000	\$ 2,500	\$ 1,982	\$ 792	\$ 263	\$ 1,701	\$ 1,954	\$ 2,395	\$ 13,665
01-02-5343	Meal Expense	\$ 4,000	\$ 4,000	\$ 2,088	\$ 2,367	\$ 1,510	\$ 2,916	\$ 2,862	\$ 2,326	\$ 20,701
01-02-5344	Safety Clothing	\$ 20,000	\$ 20,000	\$ 13,697	\$ 25,009	\$ 28,402	\$ 25,661	\$ 17,299	\$ 25,380	\$ 206,650
01-02-5345	Dues & Subscriptions	\$ 4,160	\$ 4,160	\$ 1,922	\$ 4,385	\$ 4,401	\$ 4,091	\$ 3,929	\$ 6,617	\$ 40,206
01-02-5346	K9 Expenses	\$ 11,600	\$ 11,600	\$ 4,252	\$ 9,815	\$ 5,028	\$ 12,500	\$ -	\$ -	\$ 31,595
01-02-5347	Utilities	\$ -	\$ -	\$ -	\$ 49,828	\$ 25,666	\$ 20,635	\$ 16,606	\$ 16,645	\$ 205,051
01-02-5360	Maint. & Repair	\$ -	\$ -	\$ -	\$ 22,380	\$ 17,740	\$ 18,681	\$ 18,037	\$ 16,768	\$ 238,167
01-02-5372	Equipment Rental	\$ -	\$ -	\$ -	\$ 12,389	\$ 12,267	\$ 12,217	\$ 12,703	\$ 12,656	\$ 100,366
01-02-5400	Material & Supplies	\$ 47,700	\$ 47,700	\$ 46,797	\$ 34,140	\$ 38,354	\$ 33,856	\$ 13,398	\$ 9,532	\$ 224,659
01-02-5401	Office Supplies	\$ 2,500	\$ 2,500	\$ 1,019	\$ 1,780	\$ 1,329	\$ 2,517	\$ 1,722	\$ 1,378	\$ 21,000
01-02-5402	Dare/Crime Prevention	\$ 2,500	\$ -	\$ (2,338)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,338)
01-02-5410	Motor Fuel & Lubricants	\$ -	\$ -	\$ -	\$ 47,235	\$ 45,726	\$ 44,827	\$ 54,724	\$ 32,516	\$ 492,906
01-02-6100	Debt Service Prin	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 62,544
01-02-6200	Debt Service Inter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,640
01-02-7500	Office Equipment	\$ 6,000	\$ 6,000	\$ 2,585	\$ 260	\$ 1,528	\$ 1,692	\$ 955	\$ 1,259	\$ 14,182
01-02-7501	Operating Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 132,787
01-02-8000	Miscellaneous Expenses	\$ -	\$ -	\$ -	\$ 8,792	\$ 3,829	\$ 20,302	\$ 7,603	\$ 4,387	\$ 57,869
01-02-8111	Police Pension	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 267,852
		\$ 5,279,300	\$ 5,694,501	\$ 4,101,215	\$ 6,127,632	\$ 5,954,235	\$ 6,501,022	\$ 5,785,472	\$ 5,736,164	\$ 54,334,672

4/30/2023 4/30/2024

Account	Description	Fiscal Year 2022-2023 Budget	Fiscal YTD Activity, Period Ending					FY 2023-2024 BUDGET	From Inception				
			4/30/2023	4/30/2023	4/30/2023	4/30/2023	4/30/2023		4/30/2023	4/30/2023	4/30/2023	4/30/2023	4/30/2023
			As of 2/28/2023	4/30/2022	4/30/2021	4/30/2020	4/30/2019	4/30/2018					
Streets													
01-03-4100	Salaries	\$ 415,600	\$ 275,302	\$ 251,339	\$ 288,793	\$ 267,160	\$ 291,081	\$ 278,593	\$	\$	\$	\$	\$ 2,755,129
01-03-4101	Clerical Salaries	\$ 122,500	\$ 72,841	\$ 93,018	\$ 64,480	\$ 40,096	\$ 34,918	\$ 36,514	\$	\$	\$	\$	\$ 456,790
01-03-4102	Mechanic Salaries	\$ -	\$ -	\$ 74,006	\$ 63,719	\$ 73,820	\$ 61,372	\$ 54,895	\$	\$	\$	\$	\$ 510,432
01-03-4110	Seasonal Salaries	\$ -	\$ 6,384	\$ 4,264	\$ 6,286	\$ 8,400	\$ 8,488	\$ 14,688	\$	\$	\$	\$	\$ 182,145
01-03-4120	Overtime	\$ 15,000	\$ 18,612	\$ 22,666	\$ 16,990	\$ 14,422	\$ 22,160	\$ 14,373	\$	\$	\$	\$	\$ 193,705
01-03-4121	Clerical Overtime	\$ 500	\$ 583	\$ 2,618	\$ 657	\$ 909	\$ 57	\$ 108	\$	\$	\$	\$	\$ 4,932
01-03-4122	Mechanic Overtime	\$ -	\$ -	\$ 11,437	\$ 19,708	\$ 4,504	\$ 3,839	\$ 6,440	\$	\$	\$	\$	\$ 146,092
01-03-4123	Snow Removal Overtime	\$ 30,000	\$ 8,697	\$ 21,395	\$ 41,288	\$ 20,549	\$ 28,167	\$ 31,218	\$	\$	\$	\$	\$ 179,482
01-03-4200	Insurance Benefit	\$ 162,733	\$ 111,475	\$ 131,635	\$ 130,255	\$ 109,406	\$ 115,756	\$ 105,111	\$	\$	\$	\$	\$ 1,071,856
01-03-4210	FICA	\$ 34,000	\$ 26,298	\$ 30,276	\$ 30,864	\$ 24,850	\$ 27,603	\$ 26,978	\$	\$	\$	\$	\$ 224,191
01-03-4220	Medicare	\$ 7,900	\$ 6,151	\$ 7,080	\$ 7,226	\$ 5,824	\$ 6,465	\$ 6,319	\$	\$	\$	\$	\$ 51,824
01-03-4230	Unemployment Benefit	\$ -	\$ 240	\$ 1,342	\$ 747	\$ 870	\$ 1,223	\$ 2,234	\$	\$	\$	\$	\$ 15,312
01-03-4240	IMRF Expense	\$ 40,000	\$ 25,692	\$ 39,074	\$ 42,274	\$ 28,615	\$ 35,006	\$ 31,526	\$	\$	\$	\$	\$ 283,941
01-03-5300	Contractual Services	\$ 133,000	\$ 116,074	\$ 102,314	\$ 116,993	\$ 83,190	\$ 115,435	\$ 132,422	\$	\$	\$	\$	\$ 954,176
01-03-5301	Technology	\$ -	\$ -	\$ 12,555	\$ 11,473	\$ 8,546	\$ 9,530	\$ 9,105	\$	\$	\$	\$	\$ 106,623
01-03-5302	Legal Services	\$ -	\$ -	\$ 190	\$ 338	\$ 7,739	\$ 12,654	\$ 8,123	\$	\$	\$	\$	\$ 37,170
01-03-5313	Temporary Help	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,589	\$ -	\$	\$	\$	\$	\$ 6,589
01-03-5314	Annual NPDES Permit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$	\$	\$	\$	\$ 5,000
01-03-5317	Municipal Grounds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$	\$	\$	\$	\$ 3,571
01-03-5318	Julie Locating/Supplies	\$ 10,500	\$ 8,418	\$ 13,828	\$ 7,656	\$ 5,620	\$ 3,925	\$ 3,431	\$	\$	\$	\$	\$ 61,553
01-03-5321	Printing & Publications	\$ 1,500	\$ 363	\$ 1,431	\$ 524	\$ 491	\$ -	\$ -	\$	\$	\$	\$	\$ 4,787
01-03-5323	Insurance & Bonding	\$ -	\$ -	\$ 96,605	\$ 79,861	\$ 76,044	\$ 75,760	\$ 70,000	\$	\$	\$	\$	\$ 641,798
01-03-5330	Engineering	\$ 271,780	\$ 93,411	\$ 26,274	\$ 634	\$ 6,625	\$ -	\$ -	\$	\$	\$	\$	\$ 341,181
01-03-5331	Leness Lane Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$	\$	\$	\$	\$ -
01-03-5332	Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$	\$	\$	\$	\$ -
01-03-5341	Training	\$ 8,225	\$ 8,202	\$ 6,210	\$ 1,796	\$ 6,659	\$ 6,931	\$ 7,455	\$	\$	\$	\$	\$ 56,556
01-03-5343	Meal Expense	\$ 3,000	\$ 1,615	\$ 3,451	\$ 1,864	\$ 2,651	\$ 1,806	\$ 1,235	\$	\$	\$	\$	\$ 22,393
01-03-5344	Safety Clothing	\$ 6,500	\$ 3,937	\$ 12,000	\$ 10,274	\$ 13,414	\$ 9,202	\$ 8,031	\$	\$	\$	\$	\$ 80,443
01-03-5350	Utilities	\$ -	\$ -	\$ 30,722	\$ 20,285	\$ 10,765	\$ 9,393	\$ 12,129	\$	\$	\$	\$	\$ 121,618
01-03-5351	Utilities-Street	\$ 175,000	\$ 126,737	\$ 157,405	\$ 179,495	\$ 206,635	\$ 156,242	\$ 139,726	\$	\$	\$	\$	\$ 1,594,561
01-03-5353	Power Purchase	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$	\$	\$	\$	\$ -
01-03-5353	Maint. & Repair	\$ -	\$ -	\$ 30,521	\$ 31,679	\$ 20,520	\$ 29,014	\$ 30,040	\$	\$	\$	\$	\$ 323,975
01-03-5360	Sidewalk Replacement	\$ 4,900	\$ -	\$ -	\$ -	\$ 10	\$ 3,370	\$ 1,320	\$	\$	\$	\$	\$ 10,341
01-03-5371	Equipment Rental	\$ -	\$ -	\$ 12,500	\$ 12,750	\$ 19,304	\$ 12,983	\$ 8,228	\$	\$	\$	\$	\$ 97,007
01-03-5372	Construction Waste	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$	\$	\$	\$	\$ 6,166
01-03-5373	Borio/Interior St.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$	\$	\$	\$	\$ -
01-03-5400	Material & Supplies	\$ 60,000	\$ 30,516	\$ 41,188	\$ 62,278	\$ 45,773	\$ 49,445	\$ 25,942	\$	\$	\$	\$	\$ 661,044
01-03-5401	Office Supplies	\$ 3,000	\$ 913	\$ 4,104	\$ 2,765	\$ 900	\$ 2,101	\$ 3,836	\$	\$	\$	\$	\$ 22,576
01-03-5402	Safety Equipment	\$ 3,500	\$ 2,843	\$ 2,824	\$ 9,868	\$ 1,844	\$ 2,567	\$ 7,223	\$	\$	\$	\$	\$ 54,398
01-03-5410	Motor Fuel & Lubricants	\$ -	\$ -	\$ 14,786	\$ 19,400	\$ 12,638	\$ 15,544	\$ 15,825	\$	\$	\$	\$	\$ 144,605
01-03-5430	Breaks-Materials & Repair	\$ -	\$ -	\$ 1,560	\$ 51,741	\$ 22,265	\$ -	\$ -	\$	\$	\$	\$	\$ 1,560
01-03-5430	Public Works/Storm Water/	\$ 46,000	\$ 300	\$ 45,856	\$ -	\$ -	\$ 33,647	\$ 41,426	\$	\$	\$	\$	\$ 298,506

4/30/2023 4/30/2024		10		Fiscal YTD Activity, Period Ending							From Inception	
Account	Description	Fiscal Year 2022-2023 Budget	FY 2023~2024 BUDGET	As of 2/28/2023	4/30/2022	4/30/2021	4/30/2020	4/30/2019	4/30/2018		4/30/2023	
01-03-8000	Miscellaneous Expenses	\$ -	\$ -	\$ -	\$ 3,372	\$ 2,615	\$ 1,922	\$ 1,562	\$ 7,048		\$ 44,284	
		\$ 1,554,238	\$ 1,415,582	\$ 945,604	\$ 1,309,766	\$ 1,337,576	\$ 1,152,982	\$ 1,193,835	\$ 1,142,542		\$ 11,778,471	

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4/30/2023		4/30/2024		Fiscal YTD Activity, Period Ending							From Inception
Fiscal Year 2022-2023 Budget		FY 2023-2024 BUDGET		As of 2/28/2023		4/30/2022	4/30/2021	4/30/2020	4/30/2019	4/30/2018	4/30/2023
Account	Description		4/30/2024								
Facilities Management											
01-04-4100	Salaries	\$ 90,000	\$ 132,706	\$ 27,258	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,258
01-04-4103	Janatorial Salaries	\$ 45,000	\$ 59,880	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-04-4110	Seasonal Salaries	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-04-4120	Overtime	\$ 20,000	\$ -	\$ 220	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 220
01-04-4200	Insurance Benefit	\$ 45,900	\$ 75,000	\$ 13,416	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,416
01-04-4210	FICA	\$ 9,500	\$ 9,500	\$ 1,704	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,704
01-04-4220	Medicare	\$ 1,200	\$ 1,200	\$ 398	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 398
01-04-4240	IMRF Expense	\$ 10,710	\$ 25,000	\$ 1,672	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,672
01-04-5300	Contractual Services	\$ 65,000	\$ 70,000	\$ 51,803	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 51,803
01-04-5341	Training	\$ 3,000	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-04-5343	Meal Expense	\$ 1,000	\$ 1,000	\$ 419	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 419
01-04-5344	Safety Clothing	\$ 2,000	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-04-5360	Maint. & Repair	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-04-5400	Material & Supplies	\$ 25,000	\$ 45,000	\$ 13,608	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,608
01-04-5401	Office Supplies	\$ 1,000	\$ 1,000	\$ 168	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 168
		\$ 384,310	\$ 425,286	\$ 110,667							\$ 110,667

4/30/2023 4/30/2024

10		Fiscal YTD Activity, Period Ending							From Inception 4/30/2023
Fiscal Year 2022- 2023 Budget		FY 2023-2024 BUDGET 4/30/2024	As of 2/28/2023	4/30/2022	4/30/2021	4/30/2020	4/30/2019	4/30/2018	
Account	Description								
Information Technology									
01-06-4100	Salaries	\$ 122,400	\$ 62,707	\$ 19,055	\$ -	\$ -	\$ -	\$ -	\$ 81,762
01-06-4200	Insurance Benefit	\$ 21,000	\$ 12,659	\$ 3,898	\$ -	\$ -	\$ -	\$ -	\$ 16,537
01-06-4210	FICA	\$ 7,500	\$ 4,340	\$ 1,181	\$ -	\$ -	\$ -	\$ -	\$ 5,522
01-06-4220	Medicare	\$ 1,200	\$ 1,015	\$ 276	\$ -	\$ -	\$ -	\$ -	\$ 1,291
01-06-4230	Unemployment Benefit	\$ -	\$ 52	\$ 80	\$ -	\$ -	\$ -	\$ -	\$ 133
01-06-4240	IMRF Expense	\$ 8,400	\$ 4,711	\$ 1,472	\$ -	\$ -	\$ -	\$ -	\$ 6,183
01-06-5300	Contractual Services	\$ -	\$ -	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ 175
01-06-5301	Technology Services	\$ 260,373	\$ 322,113	\$ 4,713	\$ -	\$ -	\$ -	\$ -	\$ 326,837
01-06-5350	Utilities	\$ 21,678	\$ 57,209	\$ 3,295	\$ -	\$ -	\$ -	\$ -	\$ 60,504
01-06-5400	Material & Supplies	\$ 8,000	\$ 4,696	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,188
		\$ 450,551	\$ 469,502	\$ 34,136	\$ -	\$ -	\$ -	\$ -	\$ 506,150

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10		Fiscal Year 2022-2023 Budget		FY 2023~2024 BUDGET		Fiscal YTD Activity, Period Ending					From Inception	
				4/30/2024		As of 2/28/2023	4/30/2022	4/30/2021	4/30/2020	4/30/2019	4/30/2018	4/30/2023
Account	Description											
Fleet Vehicle Maintenance												
01-07-4100	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,492	\$ -	\$ -	\$ -	\$ -	\$ -
01-07-4102	Mechanic Salaries	\$ 165,500	\$ 169,042	\$ -	\$ 147,457	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 147,457
01-07-4120	Overtime	\$ 20,000	\$ -	\$ -	\$ 5,578	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,578
01-07-4122	Mechanic Overtime	\$ -	\$ 20,000	\$ -	\$ 18,949	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,949
01-07-4200	Insurance Benefit	\$ 49,500	\$ 50,000	\$ -	\$ 51,160	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 51,160
01-07-4210	FICA	\$ 10,250	\$ 12,000	\$ -	\$ 9,536	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,536
01-07-4220	Medicare	\$ 2,400	\$ 2,500	\$ -	\$ 2,230	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,230
01-07-4240	IMRF Expense	\$ 14,000	\$ 15,000	\$ -	\$ 9,643	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,643
01-07-5300	Contractual Services	\$ 1,500	\$ 3,500	\$ -	\$ 874	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 874
01-07-5343	Meal Expense	\$ 250	\$ 250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-07-5400	Material & Supplies	\$ 110,000	\$ 110,000	\$ -	\$ 85,537	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 85,537
01-07-5410	Motor Fuel & Lubricants	\$ 129,000	\$ 129,000	\$ -	\$ 109,199	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 109,199
		\$ 502,400	\$ 511,292	\$ -	\$ 440,163	\$ -	\$ 2,492	\$ -	\$ -	\$ -	\$ -	\$ 440,163

4/30/2023 4/30/2024

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Fiscal Year 2022-
2023 Budget

Fiscal YTD Activity, Period Ending

4/30/2018

4/30/2019

4/30/2020

4/30/2021

4/30/2022

As of 2/28/2023

FY 2023~2024
BUDGET

4/30/2024

From Inception
4/30/2023

Account Description

Administration Department

01-10-4101	Clerical Salaries	\$ 246,437	\$ 231,220	\$ 164,632	\$ 183,988	\$ 202,622	\$ 209,147	\$ 286,438	\$ 251,222	\$ 1,740,447
01-10-4200	Insurance Benefit	\$ 67,800	\$ 82,800	\$ 40,285	\$ 42,569	\$ 45,669	\$ 53,550	\$ 85,571	\$ 51,692	\$ 446,428
01-10-4210	FICA	\$ 15,000	\$ 20,000	\$ 9,301	\$ 11,636	\$ 11,851	\$ 11,744	\$ 17,178	\$ 15,120	\$ 98,976
01-10-4220	Medicare	\$ 4,000	\$ 4,000	\$ 2,628	\$ 2,731	\$ 2,902	\$ 2,902	\$ 4,212	\$ 3,650	\$ 24,853
01-10-4230	Unemployment Benefit	\$ -	\$ -	\$ -	\$ 345	\$ 140	\$ 339	\$ 472	\$ 934	\$ 2,725
01-10-4240	IMRF Expense	\$ 15,850	\$ 20,000	\$ 11,214	\$ 14,582	\$ 17,482	\$ 14,981	\$ 24,330	\$ 19,303	\$ 139,077
01-10-4250	Wellness Expense	\$ 1,500	\$ 1,500	\$ 675	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ 2,175
01-10-5300	Contractual Services	\$ 151,771	\$ 218,706	\$ 116,267	\$ 176,439	\$ 58,399	\$ 42,893	\$ 58,035	\$ 79,563	\$ 769,554
01-10-5301		\$ -	\$ -	\$ -	\$ 8,057	\$ 11,135	\$ 8,007	\$ 7,140	\$ 5,020	\$ 48,414
01-10-5302	Technology	\$ 250,000	\$ 250,000	\$ 184,358	\$ 248,030	\$ 112,301	\$ 116,798	\$ 135,541	\$ 82,181	\$ 883,494
01-10-5310	Legal Services	\$ (200,000)	\$ -	\$ (200,000)	\$ 3,022	\$ 174	\$ -	\$ -	\$ -	\$ (196,804)
01-10-5312	Outside Services	\$ 25,000	\$ 25,000	\$ 9,848	\$ 31,598	\$ 23,934	\$ 22,265	\$ 13,916	\$ 12,230	\$ 151,377
01-10-5321	Consulting	\$ 35,000	\$ 35,000	\$ 21,482	\$ 1,323	\$ 2,369	\$ 6,940	\$ 8,658	\$ 4,402	\$ 57,023
01-10-5322	Printing & Publications	\$ 35,000	\$ 35,000	\$ 8,974	\$ 502	\$ 309	\$ 164	\$ 338	\$ 275	\$ 11,805
01-10-5323	Postage	\$ 264,066	\$ 349,743	\$ 252,288	\$ 35,870	\$ 28,730	\$ 20,371	\$ 19,414	\$ 40,680	\$ 468,794
01-10-5324	Insurance & Bonding	\$ -	\$ -	\$ -	\$ 352	\$ -	\$ -	\$ 81,651	\$ 27,030	\$ 178,067
01-10-5330	Economic Development	\$ -	\$ -	\$ -	\$ 258,246	\$ 91,339	\$ 62,526	\$ 55,213	\$ 137,515	\$ 713,422
01-10-5341	Engineering	\$ 5,000	\$ 5,000	\$ 2,314	\$ 425	\$ 4,444	\$ 6,270	\$ 2,605	\$ 2,556	\$ 22,725
01-10-5342	Training	\$ 10,000	\$ 10,000	\$ 115	\$ -	\$ -	\$ -	\$ 25	\$ -	\$ 140
01-10-5345	Travel Expenses	\$ 40,000	\$ 40,000	\$ 3,485	\$ 6,194	\$ 4,057	\$ 2,854	\$ 9,061	\$ 7,750	\$ 45,115
01-10-5350	Dues & Subscriptions	\$ 80,000	\$ 100,000	\$ 98,496	\$ 20,513	\$ 7,542	\$ 6,188	\$ 5,200	\$ 5,792	\$ 154,043
01-10-5360	Utilities	\$ 2,000	\$ 2,000	\$ -	\$ 2,366	\$ 563	\$ -	\$ -	\$ 19	\$ 3,192
01-10-5400	Maint. & Repair	\$ 25,000	\$ 25,000	\$ 1,461	\$ 129	\$ -	\$ -	\$ -	\$ -	\$ 1,773
01-10-5401	Material & Supplies	\$ 25,000	\$ 25,000	\$ 3,580	\$ 2,496	\$ 2,716	\$ 1,635	\$ 1,505	\$ 3,446	\$ 18,354
01-10-5402	Office Supplies	\$ -	\$ -	\$ -	\$ 367	\$ -	\$ -	\$ -	\$ -	\$ 367
01-10-5403	Safety Equipment	\$ -	\$ -	\$ -	\$ 64	\$ -	\$ -	\$ -	\$ -	\$ 64
01-10-5410	Cleaning Supplies	\$ -	\$ -	\$ -	\$ 4,750	\$ 3,719	\$ 923	\$ 5,157	\$ 4,782	\$ 21,562
01-10-7500	Motor Fuel & Lubricants	\$ 5,000	\$ 5,000	\$ -	\$ 150	\$ -	\$ 795	\$ -	\$ 2,464	\$ 4,732
01-10-8000	Office Equipment	\$ -	\$ -	\$ -	\$ 634	\$ 162,128	\$ 11,730	\$ 1,064	\$ 937	\$ 184,427
01-10-8001	Miscellaneous Expenses	\$ 20,000	\$ 20,000	\$ 1,646	\$ 463	\$ -	\$ -	\$ -	\$ -	\$ 2,109
01-10-8035	Special Events	\$ -	\$ -	\$ -	\$ 479	\$ -	\$ -	\$ -	\$ -	\$ 479
01-10-8100	Deposits & Refunds	\$ -	\$ 741,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Transfer Out	\$ 1,123,424	\$ 2,224,269	\$ 733,049	\$ 1,059,821	\$ 794,524	\$ 603,021	\$ 822,724	\$ 758,562	\$ 5,990,010

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10		Fiscal YTD Activity, Period Ending									
Fiscal Year 2022-2023 Budget		FY 2023-2024 BUDGET		As of 2/28/2023		4/30/2022	4/30/2021	4/30/2020	4/30/2019	4/30/2018	From Inception 4/30/2023
Account	Description	4/30/2024									
Clerk											
01-11-4100		\$ -	\$ -	\$ 660	\$ 1,595	\$ -	\$ 822	\$ -	\$ -	\$ -	\$ -
01-11-4101	Salaries	\$ 155,000	\$ 146,497	\$ 92,940	\$ 135,027	\$ 133,441	\$ 133,510	\$ 123,721	\$ 135,365	\$ 135,365	\$ 3,076
01-11-4110	Clerical Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,013,774
01-11-4121	Seasonal Salaries	\$ 2,000	\$ 2,500	\$ 875	\$ 1,928	\$ 372	\$ 645	\$ 4,059	\$ 654	\$ 654	\$ 10,659
01-11-4200	Clerical Overtime	\$ 45,000	\$ 65,218	\$ 33,402	\$ 36,776	\$ 36,557	\$ 34,608	\$ 34,638	\$ 41,075	\$ 41,075	\$ 294,507
01-11-4210	Insurance Benefit	\$ 10,000	\$ 10,000	\$ 6,250	\$ 8,695	\$ 8,272	\$ 7,708	\$ 7,920	\$ 8,357	\$ 8,357	\$ 63,739
01-11-4220	FICA	\$ 3,000	\$ 3,000	\$ 1,462	\$ 2,033	\$ 1,935	\$ 1,802	\$ 1,852	\$ 1,969	\$ 1,969	\$ 14,972
01-11-4230	Medicare	\$ -	\$ -	\$ 14	\$ 366	\$ 219	\$ 266	\$ 444	\$ 725	\$ 725	\$ 2,693
01-11-4240	Unemployment Benefit	\$ 12,000	\$ 12,000	\$ 5,651	\$ 25,941	\$ 10,930	\$ 8,650	\$ 9,976	\$ 9,485	\$ 9,485	\$ 94,865
01-11-5300	IMRF Expense	\$ 6,500	\$ 6,500	\$ 1,700	\$ 7,092	\$ 10,104	\$ 15,395	\$ 6,314	\$ 4,981	\$ 4,981	\$ 54,914
01-11-5301	Contractual Services	\$ -	\$ -	\$ -	\$ 7,873	\$ 8,806	\$ 7,676	\$ 7,140	\$ 4,950	\$ 4,950	\$ 39,729
01-11-5321	Technology	\$ 7,500	\$ 7,500	\$ 4,727	\$ 6,388	\$ 6,061	\$ 2,207	\$ 2,496	\$ 5,368	\$ 5,368	\$ 38,716
01-11-5322	Printing & Publications	\$ -	\$ -	\$ -	\$ 1,851	\$ 1,980	\$ 1,106	\$ 1,794	\$ 2,219	\$ 2,219	\$ 19,025
01-11-5325	Postage	\$ 10,000	\$ 10,000	\$ 3,936	\$ 5,371	\$ 7,606	\$ 8,448	\$ 7,888	\$ 9,558	\$ 9,558	\$ 65,305
01-11-5341	Will County Record	\$ 800	\$ 800	\$ -	\$ -	\$ 20	\$ -	\$ -	\$ -	\$ -	\$ 76
01-11-5345	Training	\$ 180	\$ 180	\$ -	\$ 30	\$ 125	\$ 95	\$ 90	\$ 90	\$ 90	\$ 797
01-11-5350	Dues & Subscriptions	\$ -	\$ -	\$ -	\$ 7,088	\$ 4,326	\$ 2,948	\$ 2,245	\$ 2,206	\$ 2,206	\$ 23,580
01-11-5400	Utilities	\$ -	\$ -	\$ -	\$ -	\$ 59	\$ -	\$ -	\$ -	\$ -	\$ 219
01-11-5401	Material & Supplies	\$ 2,000	\$ 2,000	\$ 2,593	\$ 2,745	\$ 2,185	\$ 1,993	\$ 3,890	\$ 4,525	\$ 4,525	\$ 28,239
01-11-7500	Office Supplies	\$ -	\$ -	\$ -	\$ -	\$ 249	\$ 304	\$ -	\$ -	\$ -	\$ 4,818
01-11-7501	Office Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 52	\$ -	\$ -	\$ -	\$ 52
01-11-8000	Operating Equipment	\$ -	\$ -	\$ -	\$ 498	\$ 460	\$ 746	\$ 1,401	\$ 2,377	\$ 2,377	\$ 9,843
	Miscellaneous Expenses	\$ 253,980	\$ 266,195	\$ 154,210	\$ 251,298	\$ 233,707	\$ 228,981	\$ 215,869	\$ 233,903	\$ 233,903	\$ 1,783,547

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Account	Description	Fiscal Year 2022-2023 Budget		Fiscal YTD Activity, Period Ending					From Inception 4/30/2023
		FY 2023-2024 BUDGET 4/30/2024	As of 2/28/2023	4/30/2022	4/30/2021	4/30/2020	4/30/2019	4/30/2018	
01-12-4100	Treasurer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-12-4101	Salaries	\$ 143,000	\$ 89,051	\$ 88,652	\$ 102,441	\$ 96,398	\$ 88,497	\$ 78,078	\$ 66
01-12-4121	Clerical Salaries	\$ -	\$ 867	\$ 130	\$ -	\$ 75	\$ -	\$ 2,382	\$ 712,578
01-12-4200	Clerical Overtime	\$ 25,000	\$ 19,542	\$ 16,075	\$ 10,996	\$ 14,723	\$ 24,352	\$ 17,574	\$ 3,435
01-12-4210	Insurance Benefit	\$ 7,068	\$ 6,113	\$ 5,525	\$ 6,390	\$ 5,614	\$ 5,407	\$ 5,025	\$ 341,731
01-12-4220	FICA	\$ 2,000	\$ 1,430	\$ 1,252	\$ 1,494	\$ 1,313	\$ 1,264	\$ 1,177	\$ 44,543
01-12-4230	Medicare	\$ -	\$ 54	\$ 284	\$ 152	\$ 180	\$ 316	\$ 436	\$ 10,419
01-12-4240	Unemployment Benefit	\$ 8,000	\$ 5,441	\$ 5,550	\$ 8,792	\$ 6,489	\$ 6,655	\$ 5,576	\$ 1,678
01-12-5001	IMRF Expense	\$ -	\$ -	\$ -	\$ 24,646	\$ 25,974	\$ 27,761	\$ 25,109	\$ 53,819
01-12-5002	Food 4 Less Econ. Incentive	\$ -	\$ -	\$ -	\$ 124,292	\$ 93,706	\$ 88,876	\$ 89,748	\$ 236,649
01-12-5300	Menards / Developer Economic I	\$ 40,000	\$ 28,703	\$ 111,377	\$ 38,274	\$ 33,317	\$ 32,633	\$ 30,507	\$ 1,399,043
01-12-5301	Contractual Services	\$ -	\$ -	\$ 7,873	\$ 8,806	\$ 7,676	\$ 7,140	\$ 4,810	\$ 251,149
01-12-5302	Technology	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,029	\$ 39,515
01-12-5312	Legal Services	\$ -	\$ -	\$ 11,240	\$ 23,934	\$ 22,265	\$ 13,916	\$ 12,230	\$ 4,031
01-12-5313	Consulting	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,395	\$ 68,412	\$ 129,689
01-12-5321	Temporary Help	\$ -	\$ -	\$ 1,049	\$ 747	\$ 917	\$ 2,061	\$ 702	\$ 80,808
01-12-5322	Printing & Publications	\$ -	\$ -	\$ 1,480	\$ 1,176	\$ 501	\$ 1,814	\$ 2,522	\$ 9,500
01-12-5323	Postage	\$ -	\$ -	\$ 1,166	\$ 2,332	\$ 2,352	\$ -	\$ 1,166	\$ 14,344
01-12-5341	Insurance & Bonding	\$ 5,000	\$ 630	\$ 6,018	\$ 7,803	\$ 1,920	\$ 309	\$ -	\$ 8,182
01-12-5345	Training	\$ 2,000	\$ 925	\$ 1,175	\$ 380	\$ 679	\$ 694	\$ 1,541	\$ 33,039
01-12-5350	Dues & Subscriptions	\$ -	\$ -	\$ 6,171	\$ 4,599	\$ 3,193	\$ 2,639	\$ 2,683	\$ 6,959
01-12-5360	Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,984
01-12-5401	Maint. & Repair	\$ 2,000	\$ 918	\$ 833	\$ 1,091	\$ 1,326	\$ 1,169	\$ 2,117	\$ 810
01-12-8000	Office Supplies	\$ -	\$ -	\$ 928	\$ 854	\$ 1,003	\$ 1,023	\$ 3,204	\$ 11,365
01-12-8100	Miscellaneous Expenses	\$ -	\$ -	\$ 35,046	\$ -	\$ (47,920)	\$ 1,178,545	\$ 819,269	\$ 10,510
	Transfer Out	\$ 234,068	\$ 153,675	\$ 343,478	\$ 369,198	\$ 271,768	\$ 1,497,467	\$ 1,175,296	\$ 11,131,349
		\$ 215,452	\$ 153,675	\$ 343,478	\$ 369,198	\$ 271,768	\$ 1,497,467	\$ 1,175,296	\$ 14,160,215

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4/30/2023		4/30/2024		Fiscal YTD Activity, Period Ending							From Inception				
Fiscal Year 2022-2023 Budget		FY 2023-2024 BUDGET		As of 2/28/2023		4/30/2022		4/30/2021		4/30/2020		4/30/2018		4/30/2023	
Account	Description														
MFT															
05-00-2711		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05-00-3354	Budgeted Current Year Surplus	\$ 872,154	\$ 922,759	\$ 638,362	\$ 891,754	\$ 777,256	\$ 562,473	\$ 159,728	\$ 22,000	\$ 30,302	\$ 15,113	\$ 566,046	\$ 6,746,612	\$ 400,839	\$ -
05-00-3371	Revenue From MFT	\$ -	\$ -	\$ 13,686	\$ (0)	\$ 0	\$ 5,906	\$ 30,302	\$ 1	\$ -	\$ -	\$ 161,449	\$ 163,327	\$ 7,207	\$ -
05-00-3611	Government Agency	\$ -	\$ -	\$ 69,309	\$ 1,808	\$ 5,906	\$ 30,302	\$ 1	\$ -	\$ -	\$ -	\$ 15,113	\$ 163,327	\$ 7,207	\$ -
05-00-3900	Interest Income	\$ -	\$ -	\$ -	\$ 7,206	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Miscellaneous Revenue	\$ 872,154	\$ 922,759	\$ 721,356	\$ 900,768	\$ 832,987	\$ 829,559	\$ 749,133	\$ 832,987	\$ 829,559	\$ 742,608	\$ 7,317,985	\$ 7,317,985	\$ -	\$ -
05-00-5300	Contractual Services	\$ 170,145	\$ 212,500	\$ 191,753	\$ 16,026	\$ -	\$ 397	\$ -	\$ -	\$ -	\$ -	\$ 816,845	\$ 218,293	\$ -	\$ -
05-00-5330	Engineering	\$ 75,000	\$ 176,500	\$ 8,034	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 64,256	\$ 1,023,285	\$ 4,982,893	\$ -
05-00-5400		\$ 230,000	\$ 138,000	\$ 58,970	\$ 107,063	\$ 83,271	\$ 78,565	\$ 122,845	\$ 657,665	\$ 263,021	\$ 723,409	\$ 558,998	\$ 3,822	\$ -	\$ -
05-00-7640	Material & Supplies	\$ 1,019,855	\$ 395,759	\$ 783,556	\$ 482,284	\$ 263,021	\$ 286,872	\$ 286,872	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05-00-7641	Capital Construction	\$ -	\$ -	\$ -	\$ 558,998	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05-00-7642	Capital Projects	\$ -	\$ -	\$ -	\$ 3,822	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Rebuild Illinois Projects	\$ 1,495,000	\$ 922,759	\$ 1,042,314	\$ 1,168,192	\$ 740,936	\$ 341,983	\$ 409,717	\$ 740,936	\$ 341,983	\$ 787,665	\$ 7,604,135	\$ 7,604,135	\$ -	\$ -

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Fiscal Year 2022-
2023 Budget

Fiscal YTD Activity, Period Ending

Account	Description	FY 2023~2024 BUDGET 4/30/2024	As of 2/28/2023	4/30/2022	4/30/2021	4/30/2020	4/30/2019	4/30/2018	From Inception 4/30/2023
Water & Sewer Revenue									
07-00-3356		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
07-00-3500	Franchise Income	\$ 6,356,343	\$ 4,040,850	\$ 5,521,311	\$ 5,227,913	\$ 6,801,104	\$ 7,941,270	\$ 7,271,538	\$ 13,960
07-00-3501	Customer Metered Sales	\$ 156,020	\$ 91,348	\$ 135,491	\$ 145,314	\$ 116,110	\$ 139,649	\$ 139,832	\$ 64,411,549
07-00-3502	Regular Customer DMetered Sale	\$ 83,636	\$ 103,454	\$ 71,610	\$ 99,858	\$ 66,497	\$ 123,505	\$ 18,299	\$ 1,321,100
07-00-3503	Joliet Customer Sewer	\$ 10,728	\$ 12,337	\$ 9,467	\$ 13,551	\$ 9,388	\$ 18,395	\$ 3,035	\$ 642,189
07-00-3504	Joliet Customer Debt	\$ 19,931	\$ 12,174	\$ 17,887	\$ 17,803	\$ 14,571	\$ -	\$ -	\$ 93,679
07-00-3505	Unmetered Sewer	\$ 4,000,000	\$ 2,679,948	\$ 3,542,358	\$ 3,316,208	\$ 4,358,235	\$ -	\$ -	\$ 62,436
07-00-3510	Stateville Charges	\$ -	\$ 126,979	\$ 110,521	\$ 33,483	\$ 54,435	\$ 203,256	\$ 119,443	\$ 13,896,748
07-00-3520	Tap On Fees	\$ 3,342	\$ 6,350	\$ 3,365	\$ 5,813	\$ 6,520	\$ 4,414	\$ 7,952	\$ 852,495
07-00-3611	Meters	\$ -	\$ 64,413	\$ 1,675	\$ 11,531	\$ 68,561	\$ 52,648	\$ 28,000	\$ 66,523
07-00-3612	Interest Income	\$ -	\$ -	\$ -	\$ 36,241	\$ 183,568	\$ 375,391	\$ 379,611	\$ 249,176
07-00-3900	BAB Grant	\$ -	\$ 76,561	\$ 15,633	\$ 187,079	\$ 106,807	\$ 45,455	\$ 114,068	\$ 2,538,841
07-00-3901	Miscellaneous Revenue	\$ 120,000	\$ 90,924	\$ 125,435	\$ -	\$ -	\$ -	\$ -	\$ 819,006
07-00-3910	Revenue Penalties Service Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 216,359
	Transfer In	\$ 10,672,711	\$ 7,305,337	\$ 9,554,452	\$ 11,249,048	\$ 9,208,076	\$ 10,458,183	\$ 9,597,598	\$ 5,370,510
		\$ 10,750,000	\$ 7,305,337	\$ 9,554,452	\$ 11,249,048	\$ 9,208,076	\$ 10,458,183	\$ 9,597,598	\$ 90,554,570

4/30/2023 4/30/2024		10		Fiscal YTD Activity, Period Ending							From Inception	
Account	Description	Fiscal Year 2022-2023 Budget	FY 2023-2024 BUDGET	As of 2/28/2023	4/30/2022	4/30/2021	4/30/2020	4/30/2019	4/30/2018		4/30/2023	
Water												
07-06-4100	Salaries	\$ 295,000	\$ 298,997	\$ 180,736	\$ 249,335	\$ 245,038	\$ 218,050	\$ 235,041	\$ 237,202	\$	\$ 2,318,103	
07-06-4101	Clerical Salaries	\$ 50,874	\$ 30,267	\$ 43,325	\$ 47,657	\$ 31,942	\$ 31,162	\$ 20,208	\$ 19,839	\$	\$ 257,321	
07-06-4102	Mechanic Salaries	\$ -	\$ -	\$ -	\$ 22,561	\$ 19,304	\$ 17,033	\$ 18,757	\$ 16,610	\$	\$ 134,212	
07-06-4110	Seasonal Salaries	\$ 6,667	\$ 25,000	\$ 6,384	\$ 4,160	\$ 6,286	\$ 8,616	\$ 8,488	\$ 14,688	\$	\$ 156,057	
07-06-4120	Overtime	\$ 20,000	\$ 20,000	\$ 17,940	\$ 12,614	\$ 8,251	\$ 7,640	\$ 11,075	\$ 14,248	\$	\$ 156,446	
07-06-4121	Clerical Overtime	\$ -	\$ 2,000	\$ 583	\$ 1,577	\$ 391	\$ 138	\$ -	\$ -	\$	\$ 2,689	
07-06-4122	Mechanic Overtime	\$ -	\$ -	\$ -	\$ 3,431	\$ 3,260	\$ 1,284	\$ 35	\$ 4,113	\$	\$ 12,572	
07-06-4124	Utility Repair Overtime	\$ 93,000	\$ 100,000	\$ 73,128	\$ 9,763	\$ 23,203	\$ 15,963	\$ 25,689	\$ 13,748	\$	\$ 113,886	
07-06-4200	Insurance Benefit	\$ 23,000	\$ 23,000	\$ 17,349	\$ 90,399	\$ 88,176	\$ 61,244	\$ 84,542	\$ 92,127	\$	\$ 805,808	
07-06-4210	FICA	\$ 5,500	\$ 5,500	\$ 4,058	\$ 21,574	\$ 20,828	\$ 18,700	\$ 19,398	\$ 20,016	\$	\$ 156,717	
07-06-4220	Medicare	\$ 1,000	\$ 1,000	\$ 107	\$ 5,047	\$ 4,879	\$ 4,384	\$ 4,536	\$ 4,692	\$	\$ 36,682	
07-06-4230	Unemployment Benefit	\$ 26,334	\$ 26,334	\$ 17,243	\$ 663	\$ 583	\$ 753	\$ 930	\$ 1,634	\$	\$ 5,823	
07-06-4240	IMRF Expense	\$ -	\$ -	\$ -	\$ 28,001	\$ 63,800	\$ 58,089	\$ 32,101	\$ 6,209	\$	\$ 269,689	
07-06-4370	WATER - OPEBE EXP	\$ 108,900	\$ 113,900	\$ 85,046	\$ 54,853	\$ 42,226	\$ 38,011	\$ 36,404	\$ 42,968	\$	\$ 506,932	
07-06-5301	Contractual Services	\$ 22,000	\$ 34,500	\$ 19,814	\$ 21,223	\$ 25,523	\$ 16,122	\$ 17,220	\$ 9,489	\$	\$ 144,987	
07-06-5302	Technology	\$ -	\$ -	\$ -	\$ 17,780	\$ 158	\$ 1,444	\$ 10,252	\$ 6,340	\$	\$ 42,558	
07-06-5306	Legal Services	\$ 23,000	\$ 30,000	\$ 17,327	\$ 22,386	\$ 20,076	\$ 14,153	\$ 19,953	\$ 8,808	\$	\$ 102,704	
07-06-5313	Contractual Lab	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,589	\$ -	\$	\$ 30,125	
07-06-5321	Temporary Help	\$ 2,500	\$ 5,500	\$ -	\$ 2,229	\$ 149	\$ 26	\$ 874	\$ 3,244	\$	\$ 12,925	
07-06-5330	Printing & Publications	\$ 32,500	\$ 32,500	\$ 1,382	\$ 260,136	\$ 25,984	\$ 7,574	\$ 23,637	\$ 6,442	\$	\$ 489,344	
07-06-5331	Water Engineering	\$ 25,000	\$ 25,000	\$ 1,718	\$ -	\$ -	\$ -	\$ -	\$ -	\$	\$ 3,756	
07-06-5332	Engineering	\$ 380,000	\$ 705,000	\$ 341,392	\$ 3,179	\$ 1,667	\$ 3,328	\$ 3,758	\$ 6,210	\$	\$ 341,392	
07-06-5341	Lake Michigan Allocation	\$ 6,000	\$ 5,500	\$ 2,599	\$ 746	\$ 809	\$ 375	\$ 548	\$ 902	\$	\$ 37,880	
07-06-5343	Training	\$ 2,750	\$ 2,750	\$ -	\$ 1,003	\$ 2,809	\$ 3,997	\$ 3,450	\$ 2,910	\$	\$ 8,068	
07-06-5344	Meal Expense	\$ 3,250	\$ 3,250	\$ 1,423	\$ 4,503	\$ 37,165	\$ 36,361	\$ 32,581	\$ 24,393	\$	\$ 270,717	
07-06-5350	Safety Clothing	\$ 51,000	\$ 56,000	\$ 38,298	\$ 49,670	\$ 128,826	\$ 133,348	\$ 137,839	\$ 175,191	\$	\$ 1,322,305	
07-06-5353	Utilities	\$ 130,000	\$ 130,000	\$ 77,161	\$ 156,262	\$ 18,438	\$ 8,201	\$ 12,155	\$ 10,072	\$	\$ 277,375	
07-06-5360	Power Purchase	\$ -	\$ -	\$ -	\$ 17,262	\$ 55,869	\$ 38,062	\$ 37,192	\$ 55,844	\$	\$ 612,721	
07-06-5361	Maint. & Repair	\$ 50,000	\$ 55,000	\$ 33,368	\$ 38,770	\$ 322,439	\$ 381,396	\$ 381,396	\$ 381,396	\$	\$ 2,843,158	
07-06-5362	Maintenance-Wells	\$ 525,250	\$ 306,120	\$ 525,349	\$ 520,390	\$ 12,750	\$ 6,000	\$ 165	\$ -	\$	\$ 136,903	
07-06-5372	Water Storage Tank	\$ 44,000	\$ -	\$ 99,000	\$ 18,750	\$ 2,549	\$ 2,338	\$ 1,109	\$ 2,822	\$	\$ 18,696	
07-06-5401	Equipment Rental	\$ 3,800	\$ 3,800	\$ 875	\$ 2,154	\$ 8,336	\$ 3,978	\$ 746	\$ 1,968	\$	\$ 34,314	
07-06-5402	Office Supplies	\$ 2,000	\$ 3,000	\$ 776	\$ 997	\$ 13,065	\$ 11,260	\$ 13,206	\$ 14,373	\$	\$ 121,450	
07-06-5410	Safety Equipment	\$ -	\$ -	\$ -	\$ 13,485	\$ 1,633	\$ 2,956	\$ 4,626	\$ 5,684	\$	\$ 81,624	
07-06-5420	Motor Fuel & Lubricants	\$ 5,000	\$ 5,000	\$ 1,399	\$ 3,997	\$ 50,251	\$ 85,393	\$ 84,385	\$ 84,054	\$	\$ 720,107	
07-06-5421	Lab. Supplies & Equipment	\$ 58,000	\$ 90,000	\$ 85,781	\$ 62,320	\$ 177,955	\$ 139,223	\$ 107,021	\$ 88,949	\$	\$ 1,434,699	
07-06-5430	Chemicals	\$ 145,000	\$ 162,500	\$ 133,750	\$ 232,547	\$ 24,675	\$ 49,750	\$ 31,169	\$ 38,507	\$	\$ 392,679	
07-06-5470	Breaks-Materials & Repair	\$ 30,000	\$ 45,000	\$ 45,829	\$ 44,934	\$ 66,907	\$ (281,910)	\$ -	\$ -	\$	\$ (183,674)	
07-06-6170	Valves and Hydrants	\$ -	\$ -	\$ -	\$ 31,329	\$ -	\$ 179	\$ -	\$ 162	\$	\$ 5,238	
07-06-7500	Water- OPEB Expense	\$ -	\$ -	\$ -	\$ -	\$ 2,040	\$ 1,198	\$ 2,321	\$ 3,040	\$	\$ 51,033	
07-06-8000	Office Equipment	\$ -	\$ -	\$ -	\$ 3,051	\$ -	\$ -	\$ -	\$ -	\$	\$ -	

4/30/2023 4/30/2024		10		Fiscal YTD Activity, Period Ending						From Inception	
Account	Description	Fiscal Year 2022-2023 Budget	FY 2023-2024 BUDGET	As of 2/28/2023	4/30/2022	4/30/2021	4/30/2020	4/30/2019	4/30/2018	4/30/2023	
	Miscellaneous Expenses	\$ 2,171,325	\$ 2,346,417	\$ 1,879,063	\$ 2,079,904	\$ 1,558,239	\$ 1,145,820	\$ 1,434,052	\$ 1,421,824	\$	14,323,289

4/30/2023		4/30/2024		Fiscal YTD Activity, Period Ending						From Inception							
Fiscal Year 2022-2023 Budget		FY 2023--2024 BUDGET	4/30/2024	As of 2/28/2023	4/30/2022	4/30/2021	4/30/2020	4/30/2019	4/30/2018	4/30/2023							
Description																	
Sewer																	
07-07-4100		\$	404,333	\$	157,769	\$	293,066	\$	274,717	\$	252,531	\$	244,473	\$	262,829	\$	2,282,121
07-07-4101	Salaries	\$	-	\$	43,325	\$	39,955	\$	21,569	\$	13,425	\$	13,849	\$	12,783	\$	179,471
07-07-4102	Clerical Salaries	\$	-	\$	-	\$	22,561	\$	19,304	\$	17,033	\$	18,757	\$	16,610	\$	130,541
07-07-4110	Mechanic Salaries	\$	6,666	\$	6,384	\$	4,056	\$	6,286	\$	8,616	\$	8,620	\$	14,688	\$	157,595
07-07-4120	Seasonal Salaries	\$	10,000	\$	9,530	\$	10,900	\$	5,891	\$	5,474	\$	1,100	\$	2,017	\$	40,373
07-07-4121	Overtime	\$	-	\$	583	\$	1,601	\$	391	\$	-	\$	-	\$	-	\$	2,575
07-07-4122	Clerical Overtime	\$	-	\$	-	\$	3,431	\$	3,260	\$	1,267	\$	-	\$	-	\$	8,091
07-07-4124	Mechanic Overtime	\$	-	\$	-	\$	171	\$	-	\$	-	\$	-	\$	328	\$	1,587
07-07-4200	Utility Repair Overtime	\$	120,000	\$	55,285	\$	94,151	\$	93,637	\$	74,357	\$	71,986	\$	90,646	\$	780,568
07-07-4210	Insurance Benefit	\$	26,350	\$	15,094	\$	23,227	\$	20,420	\$	19,072	\$	17,459	\$	19,348	\$	153,159
07-07-4220	FICA	\$	8,000	\$	3,530	\$	5,432	\$	4,783	\$	4,472	\$	4,083	\$	4,535	\$	35,866
07-07-4230	Medicare	\$	-	\$	94	\$	578	\$	571	\$	795	\$	895	\$	1,522	\$	5,633
07-07-4240	Unemployment Benefit	\$	30,000	\$	14,948	\$	30,339	\$	62,483	\$	59,294	\$	28,765	\$	5,866	\$	265,262
07-07-4370	IMRF Expense	\$	-	\$	-	\$	-	\$	-	\$	-	\$	4,209	\$	2,821	\$	7,030
07-07-5300	SEWER OPEB EXPENSE	\$	22,400	\$	3,231	\$	13,462	\$	10,159	\$	15,752	\$	33,667	\$	9,749	\$	198,327
07-07-5301	Contractual Services	\$	6,000	\$	8,394	\$	13,562	\$	21,802	\$	14,323	\$	15,311	\$	3,434	\$	111,570
07-07-5302	Technology	\$	-	\$	-	\$	-	\$	158	\$	309	\$	272	\$	5,035	\$	11,005
07-07-5313	Legal Services	\$	-	\$	-	\$	-	\$	-	\$	-	\$	6,589	\$	-	\$	29,057
07-07-5321	Temporary Help	\$	-	\$	-	\$	-	\$	-	\$	26	\$	-	\$	-	\$	1,079
07-07-5330	Printing & Publications	\$	88,500	\$	70,911	\$	47,937	\$	46,635	\$	58,133	\$	71,213	\$	30,236	\$	486,043
07-07-5341	Sewer Engineering	\$	8,000	\$	-	\$	1,580	\$	1,347	\$	2,257	\$	1,567	\$	3,022	\$	21,507
07-07-5343	Training	\$	1,250	\$	-	\$	665	\$	423	\$	335	\$	345	\$	810	\$	5,951
07-07-5344	Meal Expense	\$	5,500	\$	318	\$	3,716	\$	2,959	\$	3,665	\$	3,059	\$	2,946	\$	27,568
07-07-5350	Safety Clothing	\$	17,500	\$	3,368	\$	15,922	\$	12,840	\$	11,353	\$	9,916	\$	9,939	\$	79,190
07-07-5353	Utilities	\$	3,200	\$	2,657	\$	2,524	\$	2,476	\$	3,184	\$	3,149	\$	3,048	\$	29,751
07-07-5361	Power Purchase	\$	2,500	\$	314	\$	412	\$	-	\$	-	\$	-	\$	2,612	\$	90,993
07-07-5401	Maintenance-Lift Station	\$	1,200	\$	524	\$	630	\$	2,964	\$	1,684	\$	923	\$	1,712	\$	14,532
07-07-5402	Office Supplies	\$	1,500	\$	371	\$	946	\$	3,939	\$	1,258	\$	395	\$	1,749	\$	23,981
07-07-5410	Safety Equipment	\$	-	\$	-	\$	12,661	\$	12,032	\$	9,144	\$	11,992	\$	12,831	\$	116,325
07-07-5420	Motor Fuel & Lubricants	\$	1,000	\$	590	\$	775	\$	419	\$	409	\$	185	\$	355	\$	14,501
07-07-5421	Lab. Supplies & Equipment	\$	500	\$	-	\$	-	\$	-	\$	-	\$	1,500	\$	-	\$	12,059
07-07-5430	Chemicals	\$	2,000	\$	18	\$	-	\$	639	\$	-	\$	5,310	\$	1,933	\$	60,417
07-07-6170	Breaks-Materials & Repair	\$	-	\$	-	\$	33,503	\$	65,503	\$	(280,184)	\$	-	\$	-	\$	(181,178)
07-07-7500	Sewer- OPEB Expense	\$	-	\$	-	\$	-	\$	-	\$	179	\$	-	\$	-	\$	4,970
07-07-8000	Office Equipment	\$	-	\$	-	\$	-	\$	1,532	\$	1,058	\$	2,137	\$	3,810	\$	48,563
	Miscellaneous Expenses	\$	766,399	\$	397,238	\$	679,624	\$	699,140	\$	299,221	\$	581,728	\$	527,212	\$	5,256,086

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Fiscal Year 2022-
2023 Budget

4/30/2024

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Fiscal Year 2022-2023 Budget	FY 2023~2024 BUDGET	Fiscal YTD Activity, Period Ending							From Inception 4/30/2023
		4/30/2024	As of 2/28/2023	4/30/2022	4/30/2021	4/30/2020	4/30/2019	4/30/2018	
Description									

4/30/2023 4/30/2024

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Fiscal Year 2022-
2023 Budget

Fiscal YTD Activity, Period Ending

Account	Description	FY 2023-2024 BUDGET	4/30/2024	As of 2/28/2023	4/30/2022	4/30/2021	4/30/2020	4/30/2019	4/30/2018	From Inception 4/30/2023
07-09-4100	Salaries	\$ 475,000	\$ 133,053	\$ 117,592	\$ 184,582	\$ 160,272	\$ 96,271	\$ 99,324	\$ 93,709	\$ 1,118,463
07-09-4101	Clerical Salaries	\$ -	\$ 407,226	\$ 281,613	\$ 318,529	\$ 349,743	\$ 309,337	\$ 325,428	\$ 203,708	\$ 2,294,668
07-09-4110	Seasonal Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 291,092
07-09-4120	Overtime	\$ 8,000	\$ 8,000	\$ 5,217	\$ 5,250	\$ 4,309	\$ 1,900	\$ 1,128	\$ 978	\$ 19,488
07-09-4121	Clerical Overtime	\$ -	\$ 15,000	\$ 11,754	\$ 11,259	\$ 3,303	\$ 6,606	\$ 3,827	\$ 2,433	\$ 42,646
07-09-4200	Insurance Benefit	\$ 138,000	\$ 138,000	\$ 101,143	\$ 130,391	\$ 109,173	\$ 81,081	\$ 79,403	\$ 46,583	\$ 761,681
07-09-4210	FICA	\$ 30,000	\$ 38,000	\$ 25,651	\$ 32,097	\$ 31,593	\$ 26,004	\$ 25,816	\$ 18,052	\$ 201,878
07-09-4220	Medicare	\$ 6,700	\$ 8,000	\$ 6,300	\$ 7,506	\$ 7,476	\$ 6,185	\$ 6,133	\$ 4,277	\$ 47,900
07-09-4230	Unemployment Benefit	\$ -	\$ -	\$ 98	\$ 1,084	\$ 558	\$ 566	\$ 1,075	\$ 1,159	\$ 15,481
07-09-4240	IMRF Expense	\$ 31,000	\$ 38,000	\$ 25,494	\$ 45,226	\$ 95,366	\$ 79,767	\$ 42,129	\$ 5,441	\$ 359,349
07-09-4370	WATER ADMIN OPEB EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,292	\$ 2,685	\$ 8,977
07-09-5300	Contractual Services	\$ 26,100	\$ 26,100	\$ 25,508	\$ 36,191	\$ 28,072	\$ 16,716	\$ 18,215	\$ 21,038	\$ 277,093
07-09-5301	Technology	\$ 3,000	\$ 3,000	\$ 2,475	\$ 14,060	\$ 15,725	\$ 13,706	\$ 15,187	\$ 4,740	\$ 90,766
07-09-5302	Legal Services	\$ -	\$ -	\$ -	\$ 120	\$ -	\$ -	\$ 494	\$ -	\$ 1,090
07-09-5312	Consulting	\$ -	\$ -	\$ -	\$ 11,240	\$ 35,878	\$ 55,284	\$ 41,749	\$ 36,690	\$ 235,299
07-09-5313	Temporary Help	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,264	\$ 44,776	\$ 53,040
07-09-5321	Printing & Publications	\$ 18,000	\$ 18,000	\$ 11,145	\$ 13,911	\$ 10,854	\$ 12,551	\$ 11,528	\$ 16,506	\$ 89,316
07-09-5322	Postage	\$ 27,000	\$ 27,000	\$ 20,131	\$ 24,152	\$ 22,294	\$ 23,722	\$ 26,078	\$ 28,360	\$ 249,528
07-09-5323	Insurance & Bonding	\$ 250,000	\$ 335,246	\$ 250,000	\$ 230,256	\$ 206,463	\$ 205,870	\$ 191,815	\$ 95,000	\$ 1,434,975
07-09-5341	Training	\$ -	\$ -	\$ -	\$ 6,187	\$ 9,792	\$ 1,920	\$ 46	\$ -	\$ 29,812
07-09-5350	Utilities	\$ -	\$ -	\$ -	\$ 7,995	\$ 6,718	\$ 9,352	\$ 4,136	\$ 3,817	\$ 56,244
07-09-5360	Maint. & Repair	\$ -	\$ -	\$ -	\$ 12	\$ 986	\$ 105	\$ 1,270	\$ 844	\$ 28,957
07-09-5400	Material & Supplies	\$ -	\$ -	\$ -	\$ 776	\$ 1,021	\$ 1,592	\$ 1,558	\$ 1,132	\$ 5,971
07-09-5401	Office Supplies	\$ -	\$ -	\$ -	\$ 79,498	\$ 158,634	\$ 266,482	\$ 209,669	\$ 2,216	\$ 15,983
07-09-5470	Meters	\$ 900,053	\$ 900,000	\$ 440,566	\$ 45,109	\$ 102,665	\$ (390,004)	\$ -	\$ 207,274	\$ 1,652,676
07-09-6170	Water Admin- OPEB Expense	\$ -	\$ -	\$ -	\$ 3,801	\$ -	\$ 7,065	\$ 3,460	\$ 4,000	\$ (242,230)
07-09-6501	Reimb. Homeowners Municipal Ex	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 779	\$ 18,326
07-09-7500	Office Equipment	\$ -	\$ -	\$ -	\$ 1,502,865	\$ 1,498,000	\$ (1,409,260)	\$ 1,423,260	\$ 1,427,566	\$ 2,315
07-09-7900	Depreciation Expense	\$ -	\$ -	\$ -	\$ 1,847	\$ 9,282	\$ 6,196	\$ 2,410	\$ 2,526	\$ 8,006,338
07-09-8000	Miscellaneous Expenses	\$ -	\$ -	\$ -	\$ 1,177	\$ 13,324	\$ 17,578	\$ 22,208	\$ 19,456	\$ 71,058
07-09-8001	Bank Fees	\$ 2,300,000	\$ 2,339,502	\$ 2,390,000	\$ 1,625,775	\$ -	\$ (1,807,998)	\$ 2,078,786	\$ -	\$ 126,616
07-09-8100	Transfer Out-	\$ 1,757,735	\$ 1,804,790	\$ 1,464,779	\$ 1,757,735	\$ 1,901,775	\$ 2,237,365	\$ 2,009,505	\$ 5,219,563	\$ 4,286,563
07-09-8101	Transfer Out-Debt	\$ 6,060,588	\$ 6,238,917	\$ 5,179,466	\$ 6,078,579	\$ 4,783,272	\$ (124,044)	\$ 6,660,192	\$ 7,515,307	\$ 5,518,690
										\$ 27,170,086

[illegible]

4/30/2023 4/30/2024

4/30/2023		4/30/2024		Fiscal YTD Activity, Period Ending						From Inception
Account	Description	FY 2023-2024 BUDGET	4/30/2024	As of 2/28/2023	4/30/2022	4/30/2021	4/30/2020	4/30/2019	4/30/2018	4/30/2023
12-00-3910	Water & Sewer Capital Projects									
	Transfer In	\$ 2,390,000	\$ 2,339,502	\$ 2,390,000	\$ 1,625,775	\$ -	\$ (1,882,998)	\$ 2,003,786	\$ 3,128,188	\$ 12,316,954
		\$ 2,390,000	\$ 2,339,502	\$ 2,390,000	\$ 1,625,775	\$ -	\$ (1,882,998)	\$ 2,003,786	\$ 3,128,188	\$ 12,316,954
12-00-7300	Capital Equipment	\$ 75,000	\$ 75,000	\$ 44,475	\$ 0	\$ 12,550	\$ 285,221	\$ 18,742	\$ -	\$ 360,988
12-00-7301	Vehicles	\$ -	\$ -	\$ -	\$ -	\$ (0)	\$ 980	\$ 16,444	\$ 222,042	\$ 556,665
12-00-7302	Computers	\$ -	\$ -	\$ -	\$ -	\$ 8,766	\$ 2,185	\$ 1,999	\$ 3,267	\$ 40,914
12-00-7303	Technology Capital	\$ 50,000	\$ 50,000	\$ -	\$ 16,976	\$ 21,436	\$ 46,686	\$ 48,589	\$ 19,379	\$ 180,027
12-00-7602	Watermain Design	\$ 265,000	\$ 690,000	\$ 155,132	\$ -	\$ (0)	\$ 252,812	\$ (0)	\$ -	\$ 407,944
12-00-7610	Well Maintenance	\$ 100,000	\$ 270,000	\$ 73,008	\$ 45,477	\$ -	\$ -	\$ -	\$ -	\$ 118,485
12-00-7614	Well 10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,564	\$ -	\$ 4,564
12-00-7615	Well #14	\$ 205,000	\$ -	\$ 80,000	\$ -	\$ 2	\$ 204,340	\$ -	\$ -	\$ 284,342
12-00-7616	WEST PLANT DESIGN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 183,150	\$ -	\$ -	\$ 183,150
12-00-7620	Watermain Replacement	\$ 1,900,000	\$ 4,409,002	\$ -	\$ 570	\$ 1,689	\$ 3,382,686	\$ 451	\$ -	\$ 3,391,593
12-00-7800	Misc Capital	\$ -	\$ -	\$ -	\$ 242,731	\$ -	\$ -	\$ 28,680	\$ 0	\$ 271,411
12-00-7801	Sewer Inlet Maint Purchase - C	\$ -	\$ -	\$ -	\$ -	\$ (0)	\$ 701,077	\$ (0)	\$ (0)	\$ 701,076
12-00-7802	Phosphorus Removal	\$ -	\$ -	\$ -	\$ 1,720	\$ 5,944	\$ 69,539	\$ 9,977	\$ -	\$ 254,280
12-00-8100	Transfer Out	\$ -	\$ -	\$ -	\$ 427,332	\$ 1,903,975	\$ (2,532,720)	\$ 1,472,062	\$ 1,515,821	\$ 3,390,033
		\$ 2,595,000	\$ 5,494,002	\$ 352,614	\$ 731,805	\$ 1,954,361	\$ 2,595,956	\$ 1,601,509	\$ 1,760,508	\$ 10,145,470

4/30/2023 4/30/2024

10		Fiscal YTD Activity, Period Ending												From Inception	
Fiscal Year 2022-2023 Budget		FY 2023~2024 BUDGET	4/30/2024	As of 2/28/2023	4/30/2022	4/30/2021	4/30/2020	4/30/2019	4/30/2018				4/30/2023		
Account	Description														
Capital Projects															
13-00-3901		\$	1,757,510	\$	1,159,712	\$	109,606						\$	1,269,316	
13-00-3902	Government Agency	\$	-	\$	-	\$	-						\$	-	
13-00-3910	Other financing source	\$	659,650	\$	659,650	\$	-	\$	(750,000)	\$	650,000	\$	350,000	\$	8,770,999
	Transfer In	\$	2,417,160	\$	1,819,362	\$	109,606						\$	10,040,317	
		\$	913,200												
13-00-4011	Bond Proceeds	\$	-	\$	-	\$	-	\$	11,640,000	\$	-	\$	-	\$	11,640,000
13-00-4012	Bond Premiums	\$	-	\$	-	\$	-	\$	648,213	\$	-	\$	-	\$	648,213
13-00-5330		\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
13-00-7310	Capital Engineering	\$	57,500	\$	72,327	\$	54,223	\$	1,652,311	\$	3,842,949	\$	234,797	\$	172,975
13-00-7311	Facility Construction- PW	\$	3,234,350	\$	3,018,952	\$	6,921,959	\$	7,782,183	\$	338,017	\$	1,108,207	\$	124,100
13-00-7312	Facility Constr.-City Hall / P	\$	-	\$	-	\$	114,673	\$	-	\$	-	\$	-	\$	114,673
13-00-7640	Facility Constr.-City Park	\$	318,000	\$	67,458	\$	-	\$	-	\$	-	\$	32,054	\$	628,806
13-00-7641	Capital Construction	\$	1,457,510	\$	1,082,975	\$	109,477	\$	-	\$	-	\$	-	\$	1,192,452
13-00-7642	Rebuild Illinois	\$	300,000	\$	79,678	\$	367	\$	-	\$	-	\$	-	\$	80,045
	American Rescue Plan	\$	5,367,360	\$	4,321,390	\$	7,200,698	\$	9,434,494	\$	16,469,179	\$	1,343,003	\$	39,692,140

4/30/2023		4/30/2024	Fiscal YTD Activity, Period Ending							From Inception
			4/30/2021	4/30/2020	4/30/2019	4/30/2018				
Account	Description	FY 2023--2024 BUDGET	As of 2/28/2023	4/30/2022						4/30/2023
TTF-Larkin/30										
15-00-3110	Current Year Tax Levy	\$ 35,000	\$ 26,876	\$ 36,707	\$ -	\$ 1,324	\$ 1,336	\$ -	\$ -	\$ 66,244
15-00-5302	Legal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,175	\$ 6,514	\$ 7,689	\$ -
15-00-5312	Consulting	\$ -	\$ -	\$ -	90	\$ 210	\$ 5,775	\$ 2,355	\$ 8,430	\$ -
15-00-5314	Planning	\$ 35,000	\$ 26,876	\$ 1,950	-	\$ 12,113	\$ -	\$ 2,018	\$ 42,957	\$ -
15-00-5330	Engineering	\$ -	\$ (1)	\$ -	-	\$ -	\$ 4,424	\$ -	\$ 5,038	\$ -
		\$ 35,000	\$ 26,876	\$ 1,950	90	\$ 12,323	\$ 11,374	\$ 10,887	\$ 64,114	\$ -

4/30/2023 4/30/2024

10		Fiscal YTD Activity, Period Ending							From Inception 4/30/2023
Fiscal Year 2022~ 2023 Budget		FY 2023~2024 BUDGET	As of 2/28/2023	4/30/2022	4/30/2021	4/30/2020	4/30/2019	4/30/2018	
Account	Description								
Water/Sewer Debt									
30-00-3910	Transfer In	\$ 1,757,735	\$ 1,736,610	\$ 1,757,735	\$ 1,901,775	\$ 2,237,365	\$ 2,009,505	\$ 2,016,375	\$ 18,201,496
		\$ 1,757,735	\$ 1,464,779	\$ 1,757,735	\$ 1,901,775	\$ 2,237,365	\$ 2,009,505	\$ 2,016,375	\$ 18,201,496
30-00-6101		\$ -	\$ -	\$ -	\$ -	\$ 2,620,896	\$ -	\$ -	\$ 3,220,896
30-00-6102	2010 W/S BAB Princ	\$ 198,791	\$ 99,705	\$ (0)	\$ 0	\$ 576,286	\$ (0)	\$ (0)	\$ 858,177
30-00-6103	IEPA 2011 Principal	\$ 900,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30-00-6201	2019 W/S G.O. Bond Principal	\$ -	\$ -	\$ -	\$ -	\$ 575,609	\$ 1,139,368	\$ 1,161,243	\$ 6,893,579
30-00-6202	2010 W/S BAB Inter	\$ 31,344	\$ 15,362	\$ 32,633	\$ 34,976	\$ 76,522	\$ 39,881	\$ 42,236	\$ 381,988
30-00-6203	IEPA 2011 Interest	\$ 627,600	\$ 291,300	\$ 627,600	\$ 670,350	\$ 275,588	\$ -	\$ -	\$ 1,864,838
30-00-6303	2019 W/S G.O. Bond Interest	\$ -	\$ 475	\$ 475	\$ 475	\$ -	\$ -	\$ -	\$ 1,425
	2019A Refunding Bank Fees	\$ 1,757,735	\$ 406,842	\$ 660,708	\$ 705,802	\$ 4,124,901	\$ 1,179,248	\$ 1,203,478	\$ 13,220,912

4/30/2023		4/30/2024		Fiscal YTD Activity, Period Ending							From Inception 4/30/2023
Fiscal Year 2022-2023 Budget		FY 2023-2024 BUDGET		As of 2/28/2023		4/30/2022	4/30/2021	4/30/2020	4/30/2019	4/30/2018	
Account	Description										
Capital Construction Debt											
32-00-3910	Transfer In	\$ 773,350	\$ -	\$ 642,375	\$ 769,350	\$ 836,643	\$ -	\$ -	\$ -	\$ -	\$ 2,248,368
32-00-6101		\$ 390,000	\$ -	\$ -	\$ 195,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (589,033)
32-00-6201	2019 GO Bond- Principal	\$ 380,850	\$ 371,100	\$ 190,425	\$ 404,225	\$ 372,736	\$ -	\$ -	\$ -	\$ -	\$ 967,386
32-00-6301	2019 G.O. Bond Interest	\$ 2,500	\$ 2,500	\$ 475	\$ 475	\$ 475	\$ -	\$ -	\$ -	\$ -	\$ 1,425
	2019 G.O. Bond Fees	\$ 773,350	\$ 763,600	\$ 190,900	\$ 599,700	\$ 373,211	\$ -	\$ -	\$ -	\$ -	\$ 1,163,811

4/30/2023 4/30/2024

10		Fiscal Year 2022-2023 Budget		FY 2023-2024 BUDGET		Fiscal YTD Activity, Period Ending					From Inception	
Account	Description			4/30/2024	As of 2/28/2023	4/30/2022	4/30/2021	4/30/2020	4/30/2019	4/30/2018	4/30/2023	
West Plant Rehab												
35-00-3901	IEPA Reimbursements	\$ 6,137,000	\$ 15,000,000	\$ 15,000,000	\$ 2,120,847	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ 6,137,000	\$ 15,000,000	\$ 15,000,000	\$ 2,120,847	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,120,847	\$ 2,120,847
35-00-5330	Engineering	\$ 1,097,000	\$ 905,075	\$ 905,075	\$ 33,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,600	\$ 33,600
35-00-7512	West Plant Rehab	\$ 5,000,000	\$ 15,000,000	\$ 15,000,000	\$ 1,620,288	\$ (0)	\$ -	\$ -	\$ -	\$ -	\$ 1,620,288	\$ 1,620,288
35-00-7513	West Plant Rehab-Design	\$ 40,000	\$ -	\$ -	\$ 113,466	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 113,466	\$ 113,466
35-00-7631	East STP Plant Construction	\$ -	\$ -	\$ -	\$ 1,706,355	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,706,355	\$ 1,706,355
35-00-8100	Transfer Out	\$ -	\$ -	\$ -	\$ -	\$ 1,901,801	\$ 250,280	\$ -	\$ -	\$ -	\$ 2,152,081	\$ 2,152,081
		\$ 6,137,000	\$ 15,905,075	\$ 15,905,075	\$ 3,473,710	\$ 1,901,801	\$ 250,280	\$ -	\$ -	\$ -	\$ 5,625,791	\$ 5,625,791

4/30/2023 4/30/2024		10	Fiscal YTD Activity, Period Ending							From Inception	
Account	Description	Fiscal Year 2022-2023 Budget	FY 2023-2024 BUDGET	4/30/2024	As of 2/28/2023	4/30/2022	4/30/2021	4/30/2020	4/30/2019	4/30/2018	4/30/2023
Garbage											
80-00-3540	Refuse Service Rec	\$ 1,373,937	\$ 1,395,712	\$ 1,395,712	\$ 1,006,829	\$ 1,298,372	\$ 1,256,094	\$ 1,331,855	\$ 1,315,108	\$ 1,248,421	\$ 12,122,855
80-00-5300	Contractual Services	\$ 1,348,514	\$ 1,395,712	\$ 1,395,712	\$ 1,089,507	\$ 1,265,505	\$ 1,225,879	\$ 1,312,168	\$ 1,278,483	\$ 1,244,054	\$ 12,085,014

4/30/2023 4/30/2024		Fiscal Year 2022-2023 Budget		FY 2023-2024 BUDGET		Fiscal YTD Activity, Period Ending					From Inception 4/30/2023	
Account	Description	4/30/2023	4/30/2024	As of 2/28/2023	4/30/2023	4/30/2021	4/30/2020	4/30/2019	4/30/2018			
Police Pension Fund												
98-00-3110		\$ 816,149	\$ 930,141	\$ 813,861	\$ 871,007	\$ 772,225	\$ 1,017,921	\$ -	\$ -	\$ -	\$ 4,583,860	
98-00-3611	Current Year Tax Levy	\$ 240,483	\$ 240,483	\$ 564,162	\$ 1,311,634	\$ 631,173	\$ (639,034)	\$ 865,833	\$ 838,779	\$ -	\$ 5,150,464	
98-00-3800	Interest Income	\$ -	\$ -	\$ (484,286)	\$ (3,296,022)	\$ 5,450,435	\$ 181,671	\$ 455,390	\$ 466,403	\$ -	\$ 4,982,731	
98-00-3961	Auditor Market Value	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ -	\$ 1,022,225	\$ 620,153	\$ 578,258	\$ -	\$ 4,200,194	
98-00-3962	Employer Contribution-Retiree	\$ 295,368	\$ 295,368	\$ 259,116	\$ 301,645	\$ 306,830	\$ (307,526)	\$ 281,904	\$ 271,604	\$ -	\$ 2,075,039	
	Plan Member Contributions	\$ 1,502,000	\$ 1,615,992	\$ 1,292,853	\$ (711,236)	\$ 7,160,663	\$ 1,275,257	\$ 2,223,279	\$ 2,155,044	\$ -	\$ 20,992,289	
98-00-5300		\$ 32,000	\$ 32,000	\$ 26,380	\$ 30,738	\$ 31,350	\$ (29,579)	\$ 24,430	\$ 32,940	\$ -	\$ 145,194	
98-00-5302	Contractual Services	\$ -	\$ 5,000	\$ 4,226	\$ 2,798	\$ 11,373	\$ (17,158)	\$ 8,860	\$ 10,032	\$ -	\$ 24,338	
98-00-5321	Legal Services	\$ 1,400,000	\$ 1,499,492	\$ 1,103,498	\$ 1,174,813	\$ -	\$ (1,112,433)	\$ 1,193,424	\$ 974,842	\$ -	\$ 5,835,496	
98-00-5342	Pension Payments/Refunds	\$ -	\$ 1,000	\$ 668	\$ 668	\$ 39	\$ (2,697)	\$ 2,907	\$ 2,754	\$ -	\$ 8,329	
98-00-5343	Travel Expenses	\$ -	\$ 1,000	\$ 975	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 975	
98-00-5345	Conference Expenses	\$ -	\$ 2,500	\$ -	\$ 2,145	\$ 1,180	\$ (2,001)	\$ 3,595	\$ 2,285	\$ -	\$ 9,844	
98-00-5560	Dues & Subscriptions	\$ 70,000	\$ 70,000	\$ 52,352	\$ 85,623	\$ 77,243	\$ (65,217)	\$ 60,959	\$ 57,993	\$ -	\$ 320,762	
98-00-8000	Investment Expense	\$ -	\$ 5,000	\$ 5,562	\$ 4,312	\$ 4,349	\$ (3,885)	\$ 3,548	\$ 3,153	\$ -	\$ 43,442	
98-00-8032	Miscellaneous Expenses	\$ -	\$ -	\$ 4,115	\$ -	\$ 1,289,707	\$ (52,824)	\$ -	\$ -	\$ -	\$ 1,240,998	
	Refund-Employee CoDeposits/Ref	\$ 1,502,000	\$ 1,615,992	\$ 1,137,774	\$ 1,601,098	\$ 1,415,251	\$ (1,285,794)	\$ 1,297,724	\$ 1,083,999	\$ -	\$ 7,629,378	
Police Special Assets												
99-00-3240		\$ 3,500	\$ 3,500	\$ -	\$ 700	\$ 350	\$ 1,750	\$ 5,610	\$ 2,990	\$ -	\$ 27,477	
99-00-3241	DUI Fines	\$ -	\$ -	\$ 15,100	\$ 2,467	\$ 22,456	\$ 566	\$ 1,209	\$ 1,685	\$ -	\$ 67,167	
99-00-3244	Special Assets	\$ -	\$ -	\$ 123,059	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 123,059	
99-00-3245	Police Seizure	\$ 5,000	\$ 5,000	\$ 2,777	\$ 20,036	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,813	
	Police Forfeiture	\$ 8,500	\$ 8,500	\$ 140,936	\$ 23,203	\$ 22,806	\$ 2,316	\$ 6,819	\$ 4,675	\$ -	\$ 240,516	
99-00-5400		\$ -	\$ -	\$ 98,086	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 98,086	
99-00-5401	Material & Supplies	\$ -	\$ -	\$ -	\$ 4,783	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,783	
99-00-5402	Police Seizure	\$ -	\$ -	\$ -	\$ 36	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36	
99-00-7300	Police Forfeiture	\$ 8,500	\$ 8,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 90,412	\$ -	\$ 90,412	
99-00-8000	Capital Equipment	\$ -	\$ -	\$ -	\$ 4,771	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,155	
	Miscellaneous Expenses	\$ 8,500	\$ 8,500	\$ 98,086	\$ 9,590	\$ -	\$ -	\$ -	\$ 90,412	\$ -	\$ #REF!	
		\$ 40,482,454	\$ 54,869,133	\$ 30,089,868	\$ 30,282,871	\$ 37,014,107	\$ 24,910,880	\$ 31,889,001	\$ 31,207,580	\$ -	\$ (589,033)	
Total Revenue		\$ 43,938,298	\$ 59,723,124	\$ 29,479,545	\$ 37,043,094	\$ 34,924,066	\$ 36,380,437	\$ 28,209,523	\$ 29,245,575	\$ -	\$ -	
Total Expenditures		\$ (3,455,844)	\$ (4,853,990)	\$ 610,323	\$ (6,760,223)	\$ 2,090,040	\$ (11,469,557)	\$ 3,679,478	\$ 1,962,005	\$ -	\$ #REF!	